Volume

1

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1988-89
Public Accounts
Volume I

FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED
MARCH 31, 1989

**PROVINCE OF
BRITISH COLUMBIA**

**MINISTRY OF
FINANCE AND
CORPORATE RELATIONS**

HON. MEL COUVELIER
Minister of Finance and Corporate Relations

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The Honourable DAVID C. LAM, C.M., B.A., M.B.A., LL.D.
Lieutenant Governor of the Province of British Columbia.

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1989.

MEL COUVELIER
Minister of Finance and Corporate Relations

Ministry of Finance
and Corporate Relations
Victoria, B.C.
September 30, 1989

September 30, 1989
Victoria, B.C.

The Honourable MEL COUVELIER
Minister of Finance and Corporate Relations

SIR: I have the honour to submit herewith the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1989.

Respectfully submitted,

D. B. MARSON
Comptroller General

ORDER OF PUBLIC ACCOUNTS

Volume I

Section

Introduction to the Public Accounts

General Fund financial statements of the Province .... A

Combined financial statements of the Province .... B

Consolidated financial statements of the Province C

Supplementary schedules to the financial statements; Details of expenditure by ministerial appropriations, statutory appropriations and special accounts and special fund transactions .... D

Volume II

Detailed schedules of salaries, wages, travel expenses and other payments .... E

Volume III

Financial statements of Crown corporations and other Government agencies .... F

Trust funds, including pensions and superannuation funds administered by the Government .... G

(A table of contents is provided at the beginning of each section.)

GOVERNMENT OF THE PROVINCE OF BRITISH COLUMBIA
INTRODUCTION TO THE PUBLIC ACCOUNTS

The Public Accounts are the documents that contain the audited financial statements of the Government and other financial information presented to the Legislative Assembly to show compliance with the various statutory authorities. The Government's financial statements are prepared in accordance with the accounting policies described in this Introduction and on a basis consistent with that of the preceding year, except where a change or variation is explicitly described in the Significant Accounting Policies section below.

Statement of Responsibility

Responsibility for the integrity and objectivity of the financial statements rests with the Government. The financial statements are prepared by the Comptroller General under the direction of the Treasury Board, pursuant to section 8 (2) of the *Financial Administration Act,* in accordance with the Government's stated accounting policies and principles. Each financial statement covers the fiscal year of the Government, which is from April 1 to March 31 of the following year.

The Government carries on its activities through a variety of appropriations, special funds, corporations and agencies. The financial statements are, therefore, prepared to incorporate various levels of activity under its authority:

GENERAL FUND = GENERAL FUND FINANCIAL STATEMENTS (MAIN OPERATING ACCOUNT AND SPECIAL ACCOUNTS)— SECTION A OF PUBLIC ACCOUNTS

GENERAL FUND + **SPECIAL FUNDS** (Funds earmarked for specific purposes.) = COMBINED FINANCIAL STATEMENTS (CONSOLIDATED REVENUE FUND)— SECTION B OF PUBLIC ACCOUNTS

GENERAL FUND + **SPECIAL FUNDS** (Funds earmarked for specific purposes.) + **CROWN CORPORATIONS AND AGENCIES** Service, Provincial, Transportation and Commercial Entities = CONSOLIDATED FINANCIAL STATEMENTS— SECTION C OF PUBLIC ACCOUNTS

The Public Accounts, which are in three volumes, contain the following financial statements:

- *Section A General Fund Financial Statements* — these statements contain the operating activities of the Government including special accounts.
- *Section B Combined Financial Statements* — these statements include the accounts of the Consolidated Revenue Fund, combining the activities of the General Fund (main operating account and special accounts), with funds earmarked for specific purposes, Special Funds.

- *Section C Consolidated Financial Statements* — these statements have been prepared to disclose the economic impact of the Government's activities. They aggregate the Consolidated Revenue Fund and certain Crown corporations: namely, those Crown corporations which exist to service the Government ("service" corporations) and those Crown corporations which conduct Government programs ("provincial" corporations). Crown corporations which are intended to be run on commercial lines are recorded on a modified equity basis.
- *Section D Supplementary Schedules to the Financial Statements* — this section contains schedules which support the information presented in the Province's General Fund financial statements. Section D also contains Detailed Ministry Expenditures — this section contains details of expenditures by ministerial appropriations, together with an analysis of statutory appropriations and Special Funds transactions.
- *Section E Detailed Schedules of Payments* — this section contains detailed schedules of salaries, wages, travel expenses, grants and other payments.
- *Section F Financial Statements of Crown Corporations and Agencies* — this section contains the latest audited financial statements of Crown corporations and other Government agencies: a summary of financial information for those entities included in this section is incorporated in Section F.
- *Section G Financial Statements for various Trust Funds* — this section contains the latest audited financial statements of the pension, superannuation and long-term disability funds administered by the Government. A summary of financial information for Trust Funds is included in this section.

The financial statements included in Volume I comprise the following:

- *Balance Sheet* — a statement of financial position, showing recorded assets and liabilities, with the residual difference being net equity. In addition to the recorded assets, the Province owns a significant number of other assets: fixed assets, including highways, bridges and ferries; and Crown land, which includes parks, forests and all other publicly held land in the Province.
- *Statement of Revenue and Expenditure* — a statement summarizing the items of revenue and expenditure for the fiscal year. The net revenue or expenditure for a year represents the change in net equity for the same period.
- *Statement of Changes in Cash and Temporary Investments* — a statement showing how the operating transactions (being those expenditures and other transactions which affect operating results) and financing transactions (being those transactions such as loans which affect the financial position but not the operating results) have affected the cash and temporary investments position of the Government.
- *Notes and Supplementary Statements to Financial Statements* — these provide additional information on the amounts included in the financial statements and they form an integral part of the financial statements.

Significant Accounting Policies

BASIS OF ACCOUNTING

The accrual basis of accounting is used, which is specifically expressed as follows:

Revenue

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis. Revenues from Crown corporations are recognized when cash transfers are received or when dividends are declared.

Expenditure

All expenditures, including the cost of fixed assets, are recorded for goods and services received during the year. Grants (which include forgivable loans) are recorded as expenditure when disbursement of the funds has been authorized. Contributions are recorded as expenditure at the earlier of:

(i) the date payment has been authorized; or,
(ii) the date on which performance conditions are achieved by the recipient under provisions of a statute, contract or agreement.

Recoveries of expenditure may be recorded as a credit to the appropriate expenditure account when:

(i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
(ii) provision for them has been approved through the Estimates or by Treasury Board; and
(iii) the expenditure to which they relate was incurred in the same fiscal year.

Assets

All assets are recorded to the extent that they represent cash and claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets, not including special purpose buildings, are reported as expenditures at the dates of inception of the leases.

Liabilities

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

Foreign Currency Translation

Monetary assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise. Unrealized foreign currency gains and losses on long-term, fixed-term monetary assets and liabilities are reported as a deferred charges and amortized over the remaining terms of the related items on a straight line basis.

Non-monetary assets and liabilities are translated at historical rates of exchange.

SPECIFIC POLICIES

Cash and Temporary Investments

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Cheques issued subsequent to the year-end relating to the previous year are included in accounts payable.

Temporary investments include short-term investments recorded at the lower of cost or market value.

Temporary investments consist mainly of units in the Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost of acquisition adjusted by income attributed to the units, or market value. Income attributed to the units represents the unitholders' share of interest earned by the Portfolio and is realizable by unitholders upon the sale of units.

Accounts Receivable

All amounts receivable (including any trade receivables from Crown corporations and agencies) at the year-end for work performed, goods supplied or services rendered are recorded as revenue or recoveries of the fiscal year. Provision is made where collectibility is considered doubtful.

Inventories

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

Property under development, which will eventually be sold to outside parties, is recorded at the lower of cost or net realizable value.

Investments In and Amounts Due From Crown Corporations and Agencies

Investments in and amounts due from Crown corporations and agencies represent long-term investments and amounts due, other than trade receivables, and are recorded at cost unless significant prolonged impairment in value has occurred, in which case they are written down to recognize this loss in value. If, in periods subsequent to recognizing this impairment, the value of the investment is restored, the investment is written up to the lesser of restored value or original cost.

Loans, Advances and Other Investments

Loans, advances and other investments are recorded at cost less adjustment for any prolonged impairment in value.

Mortgages Receivable

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

Fiscal Agency Loans

Fiscal Agency loans consist of loans made to government bodies which have been financed by borrowings made by the Minister of Finance and Corporate Relations, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discounts and sinking fund balances. Discounts are amortized on an effective yield basis.

Other Assets

Other assets include prepaid program costs. Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year. These costs also include inventories of operating materials held in the Purchasing Commission and Queen's Printer warehouses pending distributions in a subsequent fiscal year.

Also included in other assets are certain deferred charges.

Fixed Assets

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and Crown land comprised of parks, forests and all other publicly held land in the Province, not including property under development, are recorded at a nominal value of $1.

Accounts Payable and Accrued Liabilities

All amounts payable (including trade payables to Crown corporations and agencies) for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

Due to Crown Corporations, Agencies and Funds

Amounts due to Crown corporations, agencies and funds represent liabilities incurred, other than trade payables, which are payable in the following year.

Deferred Revenue

Deferred revenue represents amounts received or receivable prior to the year-end relating to revenue that will be earned in subsequent fiscal years.

Public Debt

Public debt represents direct debt obligations for the purposes of the Government of British Columbia and the Fiscal Agency loans. These obligations are recorded at principal less unamortized discounts and sinking fund balances where applicable. Discounts are amortized on an effective yield basis.

Guaranteed Debt

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government, under the authority of a statute, as to net principal or redemption provisions.

Commitments

Commitments represent future obligations of the Government for capital contracts and extraordinary program commitments, to the extent of contracts and agreements in place at the year-end.

1989 CHANGES IN ACCOUNTING POLICY

- *Grants and Contributions* — Beginning in fiscal 1988/89 Social Assistance payments are recognized as expenditure when disbursement of the funds has been authorized, rather than in the month to which they were intended to apply. This removes the one exception which formerly existed for recognition of grant expenditures and results in the inclusion, in the 1988/89 operating statement, of March 1989 payments of $64,009,653 and related Canada Assistance Plan revenue of $31,960,856. In prior years, these amounts would have been reported as prepaid program costs and deferred revenue respectively. The net effect of this change is an increase in the prior years' net expenditure which has been shown as a non-operating accounting adjustment of $31,414,265 on the Statement of Revenue and Expenditure.
- *Guaranteed Debt* — Accrued interest and dividends outstanding at the fiscal year-end have been omitted from the guaranteed debt amounts, in accordance with the more generally accepted accounting practice of other governments. As a result, the 1988 net outstanding guaranteed debt has been reduced by $422,186,000.

SECTION A

GENERAL FUND FINANCIAL STATEMENTS AS AT MARCH 31, 1989

CONTENTS

		Page
Auditor General's Report	A	3
Balance Sheet	A	5
Statement of Revenue and Expenditure	A	6
Statement of Changes in Cash and Temporary Investments	A	7
Notes to Financial Statements	A	8

SUPPLEMENTARY STATEMENTS

Statement of Revenue by Source — Comparison of Estimates to Actual	A	18
Statement of Comparison of Estimated Appropriations to Actual Expenditures	A	21
Statement of Guaranteed Debt	A	37
Statement of Information Required Under Section 8 (2) (b) (iii) of the *Financial Administration Act*	A	39

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR GENERAL'S REPORT

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have examined the balance sheet of the General Fund of the Government of the Province of British Columbia as at March 31, 1989, and the related statements of revenue and expenditure and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these financial statements present fairly the financial position of the General Fund as at March 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with the stated accounting policies as set out in note 1 to these financial statements applied, after giving retroactive effect to the changes explained in the 1989 Changes in Accounting Policy section of the Introduction to the 1988/89 Public Accounts, on a basis consistent with that of the preceding year.

As described in note 1(a), these financial statements reflect only the transactions and balances of the General Fund. Other significant financial activities of the Government occur outside the General Fund. These additional activities are reflected, in part, in the combined financial statements (section B of the Public Accounts), which combine the transactions and balances of the Budget Stabilization Fund and the Privatization Benefits Fund with those of the General Fund. The consolidated financial statements (section C of the Public Accounts) are the summary financial statements of the Government, consolidating the transactions and balances of the General and Special Funds with those of certain Crown corporations and agencies to provide an accounting of substantially the full nature and extent of the financial affairs and resources for which the Government is responsible.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
August 31, 1989

GENERAL FUND BALANCE SHEET
AS AT MARCH 31, 1989

	Note	In Thousands 1989	 1988
ASSETS		$	$
Cash and temporary investments	2	682,066	116,351
Accounts receivable	3	942,295	811,647
Inventories	4	126,450	118,786
Investments in and amounts due from Crown corporations and agencies	5	604,181	1,004,058
Loans, advances and other investments	6	274,076	163,027
Mortgages receivable	7	417,680	322,719
Fiscal Agency loans	8	3,811,274	2,623,218
Other assets	9	30,427	166,687
		6,888,449	**5,326,493**
LIABILITIES AND NET EQUITY (DEFICIENCY)			
Liabilities:			
Accounts payable and accrued liabilities	10	1,083,674	992,795
Due to Crown corporations, agencies and funds	11	1,652,690	941,634
Deferred revenue	12	252,720	255,513
Public debt, issued for Government purposes	13	4,919,246	5,016,747
Public debt, to finance Fiscal Agency loans	14	3,813,058	2,623,218
		11,721,388	9,829,907
Net equity (deficiency)	15	(4,832,939)	(4,503,414)
		6,888,449	**5,326,493**
Fixed assets	Introduction		
Contingencies and commitments	18		

The accompanying notes and supplementary statements are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:

P.G.Halkett

P. G. HALKETT
Deputy Minister of Finance and Corporate Relations

D. B. MARSON
Comptroller General

GENERAL FUND STATEMENT OF REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDED MARCH 31, 1989

	In Thousands		
	1989		1988
	Estimates[2]	Actual	Actual
	$	$	$
REVENUE			
Taxation	6,590,000	6,971,648	6,193,635
Natural resources	1,210,000	1,261,327	1,222,958
Other	1,208,000	1,403,943	1,051,542
Privatization transactions (Note 16)		308,518	
Contributions from Government enterprises	448,000	439,017	469,795
Contributions from the Federal Government	2,108,000	2,109,881	2,019,931
Gross revenue	11,564,000	12,494,334	10,957,861
Less: Transfer to Budget Stabilization Fund		(591,917)	(717,377)
Transfers to Privatization Benefits Fund		(308,518)	
Net revenue	**11,564,000**	**11,593,899**	**10,240,484**
EXPENDITURE			
Health	4,010,363	4,012,227	3,684,084
Social services	1,385,668	1,411,132	1,348,804
Education	2,825,767	2,880,584	2,628,234
Protection of persons and property	525,202	553,866	508,879
Transportation	862,805	829,150	927,681
Natural resources and economic development	968,726	866,764	734,840
Other	441,862	444,218	406,098
General government	219,207	206,952	241,992
Debt servicing—Third Parties[1]	595,400	530,787	525,277
Debt servicing—Budget Stabilization Fund	45,000	77,330	
Transfer from Lottery Fund Special Account to Budget Stabilization Fund	79,000	79,000	25,528
Total expenditure (Note 17)	**11,959,000**	**11,892,010**	**11,031,417**
Net Operating Expenditure for the Year	**(395,000)**	**(298,111)**	**(790,933)**
NON-OPERATING TRANSACTIONS			
Accounting adjustment for recognition of grants paid for Social Assistance payments (Introduction)		(31,414)	
Net Expenditure for the Year (Note 15)	**(395,000)**	**(329,525)**	**(790,933)**

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[1] Debt servicing does not include interest of $348,092,167 (1988 – $248,461,000) on borrowings to finance Fiscal Agency loans as the interest revenue and expenditure are offsetting.

[2] This presentation makes no attempt to include additional statutory or other appropriations. Such information is contained in the Statement of Comparison of Estimated Appropriations to Actual Expenditures (see A21 to A36). Estimated expenditure totals have been adjusted to include the $79 million transfer of the Lottery Fund Special Account balance to the Budget Stabilization Fund and the $45 million estimated interest revenue of the Budget Stabilization Fund that were originally presented in the Estimates as a $124 million revenue offset. Estimated totals are otherwise as presented in the Estimates for this fiscal year.

The accompanying notes and supplementary statements are an integral part of these financial statements.

GENERAL FUND
STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1989

	In Thousands			
	1989		1988	
	$		$	
OPERATING TRANSACTIONS				
Net operating expenditure for the year		(298,111)		(790,933)
Non-cash items included in net expenditure				
Accounts receivable (increases)	(130,648)		(22,015)	
Accounts payable increases	90,879		96,467	
Due to Crown corporations increases	711,056		519,745	
Public debt increases	21,251		29,681	
Due from Crown corporations (increases)			(3)	
Loans, advances & equity investments decreases	35,213			
Accounting adjustment	(31,414)			
Other under $10 million	2,219		(2,155)	
		698,556		621,720
Cash items applicable to future operations		124,636		(26,188)
Cash derived from (used for) operations		525,081		(195,401)
INVESTMENT TRANSACTIONS				
Loans, advances and other investments (issues)	(146,262)		(8,383)	
Mortgages receivable (issues)	(98,572)		(23,084)	
Divestment of:				
Crown corporations	399,877		36,208	
Other assets	125			
Cash derived from investments		155,168		4,741
Total financial increases (requirements)		680,249		(190,660)
FINANCING TRANSACTIONS				
Increase in public debt issues	1,023,721		602,596	
Less: Used for Fiscal Agency loans	(1,138,255)		(405,463)	
Cash derived from (used for) financing		(114,534)		197,133
Increase in cash and temporary investments		565,715		6,473
Balance — Beginning of Year		116,351		109,878
Balance — End of Year		**682,066**		**116,351**

The accompanying notes and supplementary statements are an integral part of these financial statements.

GENERAL FUND NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989

1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the transactions and balances of the General and Special Accounts which together are known as the General Fund. Separate combined financial statements of the Government are prepared which include the financial activities of the General Fund and the Special Funds which are together known as the Consolidated Revenue Fund. (*See* Section B of the Public Accounts.) There are also separate consolidated financial statements of the Government which include the financial activities of the Consolidated Revenue Fund and certain Crown corporations and agencies. (*See* Section C of the Public Accounts.)

For purposes of these financial statements, the General and Special Accounts of the Government are presented as one General Fund, which is comprised of:

- General Account — includes all transactions and balances of the Government not otherwise earmarked by legislative action, including those of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission; and
- Special Accounts — statutory spending authorities for specific purposes with defined limits on total spending as established by the Legislature.

(b) PRINCIPLES OF COMBINATION

The General Account is combined with the Special Accounts after adjusting them to conform with the accounting policies as described below. Inter-account revenue and expenditure transactions are eliminated upon combination.

(c) BASIS OF ACCOUNTING AND SPECIFIC POLICIES

The basis of accounting, specific policies and 1989 changes in accounting policy are as stated in the Introduction to the Public Accounts, with the following amendments:

- Revenue, as specified by the Lieutenant Governor in Council, may be paid into the Budget Stabilization Fund by the Minister of Finance and Corporate Relations, to assist in stabilizing the operating revenues of the Government.
- Privatization proceeds, as specified by the Lieutenant Governor in Council, may be paid into the Privatization Benefits Fund.
- Lottery Fund Special Account money under section 7(c) of the *Lottery Act* may, if authorized by the Lieutenant Governor in Council, be paid into the Budget Stabilization Fund.

2. Cash and Temporary Investments

	In Thousands	
	1989	1988
	$	$
Cash (cheques issued in excess of funds on deposit)	(157,348)	(160,497)
Temporary investments		
Units in Province of British Columbia Pooled Investment Portfolios[1]	839,414	223,409
Other		53,439
	682,066	116,351

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[1] Established pursuant to the *Financial Administration Act*, section 36 (9) (a).

Other than statutory requirements or administrative policies which specifically provide for the maintenance of separate bank accounts, the Government's cash balances and temporary investments are all held in General Fund bank and investment accounts.

GENERAL FUND NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

3. Accounts Receivable

	In Thousands	
	1989	1988
	$	$
Taxes receivable	513,737	429,616
Local government bodies	2,728	4,904
Government of Canada	91,557	69,034
Ministerial accounts receivable	305,364	298,148
Accrued interest	81,110	59,745
Crown corporations and agencies	26,045	20,981
	1,020,541	882,428
Less provision for doubtful accounts	(78,246)	(70,781)
	942,295	811,647

4. Inventories

	In Thousands	
	1989	1988
	$	$
Property under development	67,609	53,118
British Columbia Liquor Distribution Branch	58,008	58,986
Ministerial inventories	833	6,682
	126,450	118,786

5. Investments In and Amounts Due From Crown Corporations and Agencies

	In Thousands			
	1989			1988
	Investments $	Amounts Due $	Total $	Total $
British Columbia Buildings Corporation		45,199	45,199	55,758
British Columbia Enterprise Corporation	2,041	710	2,751	324,753
British Columbia Ferry Corporation				6,851
British Columbia Food Exhibitions Ltd.[1]				
British Columbia Hydro and Power Authority		8,091	8,091	8,087
B.C. Pavilion Corporation	155,179		155,179	162,008
British Columbia Petroleum Corporation		40,905	40,905	85,905
British Columbia Railway Company	257,923	10,000	267,923	278,231
British Columbia Regional Hospital Districts Financing Authority		12,000	12,000	12,000
British Columbia School Districts Capital Financing Authority		36,500	36,500	36,500
British Columbia Steamship Company (1975) Ltd.[1]				
Discovery Enterprises Inc		10,176	10,176	7,032
Housing Corporation of British Columbia[1]				
Pacific Coach Lines Limited[1]				
Provincial Rental Housing Corporation	634	22,901	23,535	25,011
Workers' Compensation Board of British Columbia		1,922	1,922	1,922
	415,777	188,404	604,181	1,004,058

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[1] The Province's investment is less than one thousand dollars for each of these corporations.

GENERAL FUND NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

5. Investments In and Amounts Due From Crown Corporations and Agencies—Continued

(a) Definitions

The entire issued capital stock of each of the Crown corporations recorded under investments is owned by the Province. A number of Crown corporations and agencies exist for which the Province has no recorded investment.

Amounts due represent long-term notes and debentures of Crown corporations and agencies held by the Province, in addition to recoverable advances due to the Province.

(b) British Columbia Petroleum Corporation (the Corporation)

Prior to July 1, 1985, the Corporation's retained earnings were recorded as due to the Province because these amounts were considered to have been collected in lieu of other forms of taxation. Subsequent to the *Natural Gas Price Act*, the Corporation is no longer a revenue collecting agent of the Province. Any transfer of funds to the Province will be applied to reduce the amount due from the Corporation.

(c) Pacific Coach Lines Limited (the Company)

Effective March 31, 1984, the operations of Pacific Coach Lines Limited ceased and wind-up of the Company commenced. The wind-up of the Company will be completed following disposal of the remaining real estate assets. The Ministry of Municipal Affairs assumed responsibility for this Company effective September, 1986.

(d) British Columbia Enterprise Corporation (the Corporation)

During the year, upon instructions from the Government, the Corporation transferred certain assets and liabilities to the Province of British Columbia. These transfers were charged against the Province's investment in the Corporation. The transferred assets included:

(i) loans made under the *Development Corporation Act* now in Loans, advances and other investments of the Province (Note 6);

(ii) proceeds from the sale agreement for the sale of False Creek Lands (the former Expo 86 site) during the year of $320 million and all of the Corporation's related rights, titles and benefits as follows:

- $50 million cash;
- $270 million flow of payments to be received between 1995 and 2003. The present value of this has been determined to be $81.9 million, including $6.9 million in interest income since the date of the sale, and is secured by a letter of credit;
- the right to receive further payments, referred to in the sale agreement as public participation funding, should future development of the Lands exceed a certain square footage of buildable floor space. The amount due from future public participation funding has been estimated to be $111 million, with a March 31, 1989 present value of $20 million. The collection of these payments is secured in part by a mortgage on certain lands and buildings included in the sale.

The $81.9 million and the $20 million totalling $101.9 million are included in the Mortgages receivable (Note 7).

The Government intends to wind-up the operations of this corporation in the subsequent fiscal year.

6. Loans, Advances and Other Investments

	In Thousands	
	1989	1988
	$	$
Low Interest Loan Agreement Revolving Fund Act	9,070	31,845
Homeowner Assistance Act	11,116	17,393
Ministry of Lands, Parks and Housing Act	4,308	12,467
Industrial Development Incentive Act	77,746	40,672
Industrial Development Fund Act	27,168	22,932
Crop Insurance Stabilization Act	13,700	15,200
Agricultural Land Development Act	15,199	16,047
Downtown Revitalization Act	15,274	17,568
Development Corporation Act (Note 5(d))	144,287	
Other	23,035	20,518
	340,903	194,642
Less provision for doubtful accounts	(66,827)	(31,615)
	274,076	163,027

GENERAL FUND NOTES TO THE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

7. Mortgages Receivable

	In Thousands	
	1989	1988
	$	$
Crown Land — Pursuant to the *Ministry of Lands, Parks and Housing Act*	31,199	31,013
False Creek Land Sale (Note 5(d))		
Note receivable	81,908	
Public participation funding agreement	20,000	
Provincial Home Acquisition — Pursuant to the *Provincial Home Acquisition Act, Home Purchase Assistance Act,* and the *Home Conversion and Leasehold Loan Act*	303,188	306,376
Other	806	1,140
	437,101	338,529
Less provision for doubtful accounts	(19,421)	(15,810)
	417,680	322,719

8. Fiscal Agency Loans

	In Thousands	
	1989	1988
	$	$
British Columbia Assessment Authority	4,830	4,331
British Columbia Buildings Corporation	210,400	154,693
British Columbia Educational Institutions Capital Financing Authority	15,932	19,385
British Columbia Enterprise Corporation		88,907
British Columbia Regional Hospital Districts Financing Authority	32,743	15,467
British Columbia Hydro and Power Authority	2,347,977	1,218,212
British Columbia Railway Company	73,742	73,939
British Columbia Steamship Company (1975) Ltd		8,572
British Columbia Systems Corporation	19,135	24,570
British Columbia Transit	873,703	835,028
Capital Project Certificate of Approval Program	134,797	90,021
Cariboo District	472	
Greater Vancouver Sewerage and Drainage District	28,265	29,095
Greater Vancouver Water District	19,883	19,750
Improvement Districts	1,509	746
Simon Fraser University	725	
Thompson-Nicola District	861	
University of British Columbia	43,860	40,502
University of Victoria	2,440	
	3,811,274	2,623,218

9. Other Assets

	In Thousands	
	1989	1988
	$	$
Prepaid Program Costs		
Guaranteed Available Income for Need Act (Introduction)		65,708
Medical Services Commission of British Columbia (Note 20)		37,755
Other ministerial prepayments	15,124	45,381
Unamortized issue costs of Public Debt	15,303	17,843
	30,427	166,687

GENERAL FUND NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

10. Accounts Payable and Accrued Liabilities

	In Thousands	
	1989	1988
	$	$
Ministry trade accounts and other liabilities	760,507	567,936
Accrued interest on public debt	224,775	212,875
Accrued employee leave entitlements[1]	71,982	130,835
Forest Act, Section 88[2]	4,954	49,700
Government of Canada	21,456	31,449
	1,083,674	992,795

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[1] Reduction is primarily due to payout of early retirement incentive plan amounts, including related accrued leave entitlements.

[2] Credits issued under Section 88 were discontinued in October 1987.

11. Due to Crown Corporations, Agencies and Funds

	In Thousands	
	1989	1988
	$	$
Special Funds	1,491,152	742,905
Trust Funds	36,445	16,423
British Columbia Colleges and Institutes	12,346	11,923
British Columbia Enterprise Corporation		1,428
British Columbia Housing Management Commission	3,255	25
Legal Services Society	70	
Medical Services Commission of British Columbia	100,646	161,105
Simon Fraser University	1,860	1,766
University of British Columbia	5,723	4,942
University of Victoria	1,193	1,117
	1,652,690	941,634

12. Deferred Revenue

	In Thousands	
	1989	1988
	$	$
Motor vehicle licences and permits	64,565	85,322
Water rentals and recording fees	62,427	64,127
Petroleum, natural gas and minerals, leases and fees	23,660	23,569
Canada Assistance Plan (Introduction)		32,839
Medical Services Plan premiums (Note 20)	44,802	
Miscellaneous	57,266	49,656
	252,720	255,513

GENERAL FUND NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31,1989 — Continued

13. Public Debt Issued for Government Purposes

In Thousands

		1989				1988	
	Year of Maturity	Canadian Dollar Debt $	U.S. Dollar Debt (CDN $) $	Total Canadian Dollars $	Weighted Average Coupon Rate Percent	Total Canadian Dollars $	Weighted Average Coupon Rate Percent
Short term promissory notes	1988–1989					207,394	
	1989–1990	150,100		150,100			
Treasury Bills	1988–1989					780,000	
	1989–1990	780,000		780,000			
Notes and bonds							
	1988–1989					162,394	11.04
	1989–1990	145,806	182,512	328,318	11.08	330,798	11.08
	1990–1991	705,127	558	705,685	9.69	705,705	9.70
	1991–1992	795,632	558	796,190	9.74	643,454	9.77
	1992–1993	350,500	558	351,058	8.37	337,077	8.41
	1993–1994	500,455	558	501,013	10.15	491,752	10.20
	1994–1999	1,281,609	16,773	1,298,382	9.06	1,298,957	9.06
	1999–2004	348,449		348,449	9.94	348,507	9.94
	2004–2009	60,058		60,058	11.60	60,058	11.60
	2009–2014	220		220	5.13	220	5.13
	2014–2015	51		51	5.13	51	5.13
		4,187,907	201,517	4,389,424	9.61	4,378,973	9.68
Total debt issued at face value		5,118,007	201,517 ($165,245 U.S.)	5,319,524		5,366,367	
Less:							
Sinking funds				(230,195)		(156,490)	
Subtotal				5,089,329		5,209,877	
Unamortized discount				(170,083)		(193,130)	
				4,919,246		5,016,747	

Notes outstanding at March 31, 1989 mature on April 3, 1989 at an annual average interest rate of 12.00%. During the year $575.3 million in notes were issued at interest rates which varied between 8.38% – 12.00%.

Treasury bills outstanding at March 31, 1989 mature at various dates to June 28, 1989 at an annual average interest rate of 11.60%. During the year, $3.12 billion in Treasury bills were issued at interest rates which varied between 8.60% – 12.27%.

The Province had 134 series of notes and bonds outstanding at March 31, 1989.

Included in notes and bonds payable in U.S. currency are Swiss Franc notes totalling 325 million Francs (1988: 325 million Francs) which have been fully hedged to $148.8 million U.S. (1988: $148.8 million U.S.). In October 1988, the $148.8 million U.S. was, in turn, fully hedged to $182 million Canadian through a currency exchange agreement.

Included in notes and bonds payable in Canadian currency are Japanese Yen notes totalling 31.1 billion Yen (1988: 31.1 billion Yen) which have been fully hedged to $220.7 million Canadian (1988: $220.7 million Canadian) through a currency exchange agreement.

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

In Thousands

	Canadian Funds $	U.S. Funds $
1990	208,274	149,536[1]
1991	755,118	687
1992	790,724	687
1993	372,417	687
1994	388,884	687

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[1] $148.8 million U.S. has been fully hedged to $182 million Canadian through a currency exchange agreement.

GENERAL FUND NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31,1989 — Continued

14. Public Debt to Finance Fiscal Agency Loans

		In Thousands					
		1989				1988	
	Year of Maturity	Canadian Dollar Debt $	U.S. Dollar Debt (CDN $) $	Total Canadian Dollars $	Weighted Average Coupon Rate Percent	Total Canadian Dollars $	Weighted Average Coupon Rate Percent
Short term promissory notes	1988–1989					1,032,954	
	1989–1990	2,223,109	26,764	2,249,873			
Notes and bonds	1988–1989					50,000	10.50
	1989–1990	294,863		294,863	11.21	294,863	11.21
	1990–1991	23,285		23,285	11.55	23,285	11.55
	1991–1992	171,090		171,090	10.22	171,090	10.22
	1992–1993	53,916		53,916	10.17	53,916	10.17
	1993–1994	18,613		18,613	11.38	13,743	12.69
	1994–1999	326,870		326,870	10.18	312,457	10.16
	1999–2004	10,000		10,000	11.65	10,000	11.65
	2004–2009	829,858		829,858	11.05	730,254	11.19
		1,728,495		1,728,495	10.82	1,659,608	10.87
Total debt issued at face value		3,951,604	26,764	3,978,368		2,692,562	
			($22,200 U.S.)				
Less:							
Sinking funds				(76,706)		(43,057)	
Subtotal				3,901,662		2,649,505	
Unamortized discount				(88,604)		(26,287)	
				3,813,058		2,623,218	

Notes outstanding at March 31, 1989 mature at various dates to February 12, 1990 at an annual average interest rate of 11.48%. During the year, $6.9 billion in notes were issued at interest rates which varied between 7.50% – 12.87%.

The Province had 49 issues of notes and debentures outstanding at March 31, 1989.

Included in notes and bonds payable in Canadian currency are Japanese Yen notes totalling 13.4 billion Yen (1988: 13.4 billion Yen) which have been fully hedged to $82.9 million Canadian (1988: $82.9 million) through foreign currency exchange agreements.

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Thousands Canadian Funds $
1990	325,205
1991	52,551
1992	173,856
1993	47,716
1994	33,914

GENERAL FUND NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

15. Net Equity (Deficiency)

	In Thousands	
	1989	1988
	$	$
Net equity (deficiency) — beginning of year	(4,503,414)	(3,712,481)
Net expenditure for the year	(329,525)	(790,933)
Net equity (deficiency) — end of year	(4,832,939)	(4,503,414)

16. Privatization Transactions During the Year

	In Thousands			
	Gross Proceeds	Selling Costs	Book Value of Assets	Net Proceeds
	$	$	$	$
Major Transactions:				
British Columbia Hydro and Power Authority — Gas Division and Hydro Rail	776,470	95,000	461,200	220,270
British Columbia Enterprise Corporation	190,056		146,893	43,163
Highways maintenance	37,744	449		37,295
Forests — nurseries	6,667	165		6,502
Other	1,471	59	124	1,288
	1,012,408	95,673	608,217	308,518

17. Expenditure by Group Account Classification

	In Thousands	
	1989	1988
	$	$
Grants and contributions	8,663,496	7,897,962
Salaries and benefits	1,105,958	1,272,552
Operating costs	1,229,610	1,013,209
Asset acquisitions	231,727	353,718
Transfer to Special Fund	79,000	25,528
Other	1,103,224	848,475
Recoveries	(521,005)	(380,027)
	11,892,010	11,031,417

18. Contingencies and Commitments

(a) GUARANTEED DEBT

Guaranteed debt as at March 31, 1989 totalled $7.7 billion (1988 – $9.3 billion). Included in guaranteed debt is that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government under the authority of a statute as to net principal or redemption provisions. *See* Statement of Guaranteed Debt on A37 for details.

(b) CONTINGENT LIABILITIES

(i) Pending litigation

The Government is a defendant in legal actions which may give rise to future liabilities. Because the outcome of the litigation is uncertain, no amount has been recorded in these financial statements.

The Government has a contingent liability in respect of the following summary of cases where the estimated or known claim is or exceeds $100,000:

- alleged conflict of interest with respect to corporate records; the amount claimed is $15 million;
- claims of $2.5 million for alleged negligence of ambulance drivers;
- claims of $4.7 million have been made regarding motor vehicle accidents;
- claims of $4.2 million have been made regarding contract disputes;

GENERAL FUND NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

18. Contingencies and Commitments — Continued

- claims totalling $18.6 million against assessments for social services tax;
- various claims totalling $9.2 million against assessments for motive fuel, hotel room, logging, mining and corporation capital taxes; and
- various legal actions totalling $4.7 million representing claims for damages to persons and property or other miscellaneous claims.

(ii) Other contingent liabilities

The Government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in the statement of guaranteed debt. Because all other amounts are uncertain, no liability for them has been recorded in these financial statements.

(c) COMMITMENTS

At the end of each year Government has a number of general commitments outstanding for ongoing programs and operations. Such future expenditures are charged to the appropriation in the year in which the work or service is performed.

Commitments totalled approximately:

	In Millions	
	1989	1988
	$	$
Capital Contracts	75	126
Operating Contracts	987	584
Operating Leases	36	40
	1,098	750

(d) SUPERANNUATION AND PENSION ACTUARIAL VALUATIONS

(i) The Government has statutory responsibilities, in the event of a deficiency existing between the money available for payment of superannuation allowances and the amounts necessary to meet the payment of these allowances, equal to:

- the amount of the deficiency in the case of the Public Service Superannuation Fund; and
- the amount specified by the Lieutenant Governor in Council in the case of the College Pension Fund.

(ii) The funds administered by the Superannuation Commission require that periodic actuarial valuations be performed for the purpose of assessing the adequacy of contribution rates and the financial position of the funds. The reporting of an unfunded liability by the actuary indicates that a deficiency of funds may arise in the future if the actions recommended by the actuary are not followed.

The unfunded liabilities as shown in the **latest actuarial valuations** for the above funds are provided for information purposes:

	In Thousands	
	Public Service Superannuation as at March 31, 1987	College Pension as at August 31, 1988
	$	$
Total actuarial liability	4,480,089	372,225
Less assets:		
Fund	(2,339,150)	(196,055)
Present value of future contributions	(1,684,877)	(146,356)
Unfunded liability	456,062	29,814

(iii) The Government also has statutory responsibility for any deficiency which arises between the money available in the Members of the Legislative Assembly Superannuation Account for the payment of superannuation allowances and the amounts necessary to meet the payment of such allowances. It is the practice of the government to fully fund such deficiencies at the time a Member or his surviving spouse becomes eligible and elects to receive an allowance. An actuarial valuation of the Account is not required by the *Legislative Assembly Allowances and Pension Act* and no such valuation has been performed.

See Section G of the Public Accounts for further details of these plans.

GENERAL FUND NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

19. Trust Funds

Amounts held and administered by the Government at the end of the fiscal year were comprised of the following:

	In Thousands	
	1989	1988
	$	$
Superannuation, Pension and Long-term Disability Funds[1] —administered by the Superannuation Commission	10,538,913	9,479,856
Sinking Funds[1,2] —administered by the Provincial Treasury	3,894,605	3,107,878
Investment Funds of Crown Corporations and Agencies —administered by Provincial Treasury	439,653	245,275
Public Trustee and Official Administrators —administered by government officials	277,989	255,284
Supreme and County Court Rules (Suitors' Funds) —administered by the Courts	78,514	75,316
Investment Funds of Workers' Compensation Board[1] —administered by the Workers' Compensation Board	2,931,735	2,718,955
Other Trust Funds —administered by various government officials	65,474	60,553
	18,226,883	15,943,117

Trust funds include amounts held and administered in trust, over which the Government has no power of appropriation.

Cash and investments of the Trust Funds are managed or held by Provincial Treasury, Ministry of Finance and Corporate Relations.

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[1] See Volume III of the Public Accounts for the latest audited financial statements of Superannuation and Pension Funds, the Workers' Compensation Board and most entities whose sinking funds are administered by Provincial Treasury.

[2] Sinking funds include investments held by Financing Authorities (which have essentially the same purpose as sinking funds) and the sinking funds relating to Public Debt as disclosed in Notes 13 and 14 of these financial statements.

20. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

Beginning in fiscal 1988/89, Non-residential School Property Tax and Medical Services Plan premiums have been recorded as revenue of the Province. In prior years these amounts were recorded as recoveries of expenditures or revenue of an agency, respectively, in accordance with the presentation of the Estimates. For 1987/88 the amounts were $449,330,296 for Non-residential School Tax (property — business (school purposes)) and $421,154,000 for Medical Services Plan premiums. The affected comparative revenue and expenditure amounts have, therefore, been restated to include these amounts.

GENERAL FUND STATEMENT OF REVENUE BY SOURCE
COMPARISON OF ESTIMATES TO ACTUAL
FOR THE FISCAL YEAR ENDED MARCH 31, 1989

	In Thousands		
	1989		1988
	Estimated $	Actual $	Actual $
Taxation Revenue			
Personal income	2,784,000	2,995,339	2,789,965
Corporation income	557,000	600,270	473,407
Social service	1,657,000	1,716,709	1,463,087
Fuel	508,000	468,867	449,484
Tobacco	240,000	259,191	227,795
Property - business (school purpose)	500,000	490,968	449,330
Property - rural area	40,000	44,666	42,741
Property purchase	162,000	248,559	140,130
Corporation capital	25,000	13,614	56,761
Insurance premium	69,000	82,323	54,215
Hotel room	42,000	45,392	40,028
Horse racing	6,000	5,748	6,682
Succession and gift		2	10
Total Taxation Revenue	**6,590,000**	**6,971,648**	**6,193,635**
Natural Resource Revenue			
Petroleum and Natural Gas			
Natural gas royalties	66,000	55,736	53,665
Permits and fees	90,000	146,099	92,595
Petroleum royalties	49,000	38,400	51,851
	205,000	240,235	198,111
Minerals			
Mining tax	500	3,719	792
Mineral resource tax	14,500	26,431	10,418
Mineral land tax	14,000	12,656	12,215
Coal, minerals and metals royalties	16,000	24,724	22,795
Miscellaneous mining receipts	9,000	7,120	7,366
	54,000	74,650	53,586
Forests			
Logging tax	37,000	50,032	31,531
Timber sales	465,000	413,469	350,506
Small business forest enterprise program	123,000	134,456	47,227
Timber royalties	53,000	62,110	26,731
Lumber export tax		5,782	278,999
Forest scaling fees	4,000	2,824	3,901
Miscellaneous forests receipts	7,000	9,683	5,686
	689,000	678,356	744,581
Other			
Water rentals and recording fees	250,000	255,519	214,971
Wildlife Act — fees and licences	12,000	12,567	11,709
	262,000	268,086	226,680
Total Natural Resource Revenue	**1,210,000**	**1,261,327**	**1,222,958**

GENERAL FUND STATEMENT OF REVENUE BY SOURCE COMPARISON OF ESTIMATES TO ACTUAL FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

	In Thousands		
	1989		1988
	Estimated $	Actual $	Actual $
Other Revenue			
Sales and Services			
Medical Services Plan premiums	555,000	580,809	421,154
Lottery Fund Special Account	159,470	188,745	165,064
Farm Income Assurance Fund Special Account	20,000	13,301	12,076
Land registry fees	20,000	24,637	17,661
Real estate earnings of the Crown Land Special Account	28,500	50,831	28,676
Coquihalla highways tolls	14,400	18,400	15,022
Motor vehicle lien and search fees	7,800	7,138	7,060
Ambulance service	9,900	8,918	7,314
Sheriffs' fees	1,000	1,273	1,173
Property tax collection fees	3,000	3,205	2,813
Vital statistics fees	5,400	4,989	3,022
Hearing aid equipment	3,500	3,208	3,532
Sales of maps and airphotos	600	623	530
Insurance and risk management		950	
Miscellaneous sales and services	10,430	2,684	8,533
	839,000	909,711	693,630
Licences and permits			
Motor vehicle licences and permits	165,000	192,664	136,821
Liquor Licencing Branch — permits and fees	6,300	4,920	18,477
Companies Branch	14,400	16,288	11,971
Safety inspection fees	8,000	8,724	7,532
Filing fees — Court Services	14,700	13,824	3,757
Public gaming licences and fees	5,300	7,176	
Camp-site permits and park use	5,100	4,627	4,348
Fire Service Act — fees, etc	5,000	4,779	5,073
Insurance, brokers and real estate	1,200	1,357	4,242
Agricultural licences	900	827	702
Trade and dealer licences	500	389	270
Mobile home registry	2,100	968	692
Miscellaneous licences and permits	9,500	6,684	5,587
	238,000	263,227	199,472
Interest from investments	53,000	133,758	68,355
Miscellaneous			
Fines and penalties	25,000	29,150	24,409
Maintenance of children	17,200	15,906	16,535
Other maintenance receipts	500	514	1,207
Insurance claim receipts	11,200	13,812	11,773
Municipal share of joint-service programs	4,100	4,651	4,595
Other miscellaneous	20,000	33,214	31,566
	78,000	97,247	90,085
Total Other Revenue	**1,208,000**	**1,403,943**	**1,051,542**
Privatization transactions (Note 16)		**308,518**	

GENERAL FUND STATEMENT OF REVENUE BY SOURCE
COMPARISON OF ESTIMATES TO ACTUAL
FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

	In Thousands		
	1989		1988
	Estimated $	Actual $	Actual $
Contributions from Government Enterprises			
Liquor Distribution Branch — net income	425,000	416,255	425,040
British Columbia Railway Company - dividend	10,000		20,615
British Columbia Ferry Corporation - dividend			1,175
Pacific Coach Lines Ltd		50	
British Columbia Buildings Corporation - dividend	13,000	22,712	22,965
Total Contributions from Government Enterprises	**448,000**	**439,017**	**469,795**
Contributions from the Federal Government			
Established Programs Financing	1,297,000	1,230,182	1,215,270
Canada Assistance Plan	623,000	667,799	630,958
National Training Act	33,400	33,509	38,732
Economic development	39,300	48,236	35,759
South Moresby implementation	35,000	34,110	
Transportation and highways.	20,900	21,557	17,084
Public Utilities Income Tax Transfer Act	10,000	16,028	10,026
Statutory subsidies	2,500	2,516	2,516
Reciprocal Taxation Agreement	18,700	20,530	24,091
Other payments	28,200	35,414	45,495
Total Contributions from the Federal Government	**2,108,000**	**2,109,881**	**2,019,931**
Gross Revenue	**11,564,000**	**12,494,334**	**10,957,861**
Less:			
Transfer to Budget Stabilization Fund		(591,917)	(717,377)
Transfer to Privatization Benefits Fund		(308,518)	
Net Revenue	**11,564,000**	**11,593,899**	**10,240,484**

Revenue by source is reported after the deduction of amounts considered uncollectable. These amounts totalled $24,072,456 in 1988/89 and were comprised of reductions of Taxation $10,033,997, Natural Resources $9,790,080 and Other Revenue $4,248,379.

Personal and Corporation income tax revenues are recorded after reduction for tax credits of $7,528,023 and $45,859,392 respectively. The types of tax credits reducing Provincial income tax revenues are for foreign taxes, logging taxes, venture capital, political contributions, Housing and Employment Development bond interest, low income tax rebates and royalty tax rebates.

Petroleum and Natural Gas Permits and Fees are net of offsets of $181,000 allowed under Section 68 of the *Petroleum and Natural Gas Act.*

The British Columbia Liquor Distribution Branch revenue is the net income of the Branch after adjusting for the difference in the accounting policies of the Branch from those of the Government. Revenue of $416,255,437 is comprised of gross revenue of $1,238,685,532 less cost of merchandise sold and operating expenses of $823,471,537 and an accounting policy adjustment of $1,041,442 for the change in value of fixed assets. (Refer to Section F of the Public Accounts for complete financial statements of the Branch.)

GENERAL FUND
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1989

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated for the 12 Months Ending March 31, 1989	Other Authorizations	Total		
		$	$	$	$	$
	Legislation					
1	Legislation	**16,623,155**		**16,623,155**	**15,922,497**	**700,658**
	Auditor General					
2	Auditor General	**5,183,490**		**5,183,490**	**5,047,656**	**135,834**
	Ombudsman					
3	Ombudsman	**2,711,589**		**2,711,589**	**2,650,336**	**61,253**
	Office of the Premier and Executive Council Operations					
4	Office of the Premier	6,756,134				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Tourism and Provincial Secretary		(3,628,616)			
	—Transfer from the Ministry of Tourism and Provincial Secretary		300,000	3,427,518	2,969,624	457,894
		6,756,134	**(3,328,616)**	**3,427,518**	**2,969,624**	**457,894**
	Ministry of Advanced Education and Job Training					
5	Minister's Office	248,576		248,576	246,612	1,964
6	Ministry Operations	856,742,355				
	Supplement — Special Warrant No. 11		51,920,000	908,662,355	907,746,855	915,500
7	Science and Technology Development Subsidiary Agreement (ERDA)	4,240,000		4,240,000	3,231,831	1,008,169
8	Vancouver Island/Coast Development Region	796,682				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Parks		(796,682)			
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Economic Development (Vote 20)		2,290,250	2,290,250	2,290,000	250
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries					
	—Canadian Job Strategy					
	—*Patent Act*					
		862,027,613	**53,413,568**	**915,441,181**	**913,515,298**	**1,925,883**

GENERAL FUND
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated for the 12 Months Ending March 31, 1989	Other Authorizations	Total		
		$	$	$	$	$
	Ministry of Agriculture and Fisheries					
9	Minister's Office	254,982		254,982	227,944	27,038
10	Ministry Operations	62,003,466				
	Supplement—Special Warrant No. 1		9,400,000			
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of International Business and Immigration		(263,046)	71,140,420	68,596,135	2,544,285
11	Milk Board	354,110		354,110	326,962	27,148
12	Provincial Agricultural Land Commission	1,303,413		1,303,413	1,102,654	200,759
13	Agri-Food Regional Development Subsidiary Agreement (ERDA)	7,300,000		7,300,000	6,791,436	508,564
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Environment (Vote 35)		91,500	91,500	91,500	
	Cattle Horn Act (R.S.B.C. 1979, chap. 44, sec. 7)					
	—Livestock Improvement		55,000	55,000	55,000	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries					
	—Soft Fruit Cost Survey					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 14)					
	—Bad Debt Expense		808,813	808,813	808,813	
	Special Accounts—					
	Farm Income Insurance Act (R.S.B.C. 1979, chap. 123, sec. 2)					
	—Farm Income Assurance Fund	40,000,000		40,000,000	25,349,868	14,650,132
	Livestock Protections Act (R.S.B.C. 1979, chap. 245, sec. 14)					
	—Livestock Protection	11,000		11,000	7,156	3,844
	Agricultural Credit Act (R.S.B.C. 1979, chap. 8, sec. 5(2))					
	—Agricultural Land Development		34,841	34,841	34,841	
	Less transfer to the Farm Income Assurance Fund, Special Account from Vote 10	(20,000,000)		(20,000,000)	(13,300,554)	(6,699,446)
		91,226,971	**10,127,108**	**101,354,079**	**90,091,755**	**11,262,324**
	Ministry of Attorney General					
14	Minister's Office	236,953		236,953	234,233	2,720
15	Ministry Operations	301,463,304				
	Supplement—Special Warrant No. 2		7,297,000			

	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Solicitor General		(122,814,638)			
	—Transfer to the Ministry of International Business and Immigration		(430,000)	185,515,666	184,135,162	1,380,504
16	Emergency Assistance	2,403,500				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Solicitor General		(2,403,500)			
17	Judiciary	20,125,002		20,125,002	19,896,628	228,374
18	Corrections	130,920,494				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Solicitor General		(130,578,919)	341,575	341,575	
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Solicitor General (Vote 68)		196,794	196,794	196,794	
	—Transfer from the Ministry of Solicitor General (Vote 70)		43,710	43,710	43,710	
	Special Accounts—					
	Correction Act (R.S.B.C. 1979, chap. 70, sec. 16.2(3))					
	—Corrections Work Program	200,000				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Solicitor General		(200,000)			
	Land Title Act (R.S.B.C. 1979, chap. 219, sec. 274(2))					
	—Land Titles Survey	9000		9000		9000
		455,358,253	**(248,889,553)**	**206,468,700**	**204,848,102**	**1,620,598**
	Ministry of State for Thompson-Okanagan and Kootenay, Responsible for Crown Lands					
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Environment (Vote 35)		15,049,945			
	—Transfer from the Ministry of Forests (Vote 41)		14,554,594			
	—Transfer from the Ministry of Regional Development (Vote 41)		1,998,166	31,602,705	30,490,544	1,112,161
	—Transfer from the Ministry of Municipal Affairs, Recreation and Culture (Vote 55)		792,988	792,988	389,346	403,642
	—Transfer from the Ministry of Social Services and Housing (Vote 64)		649,635	649,635	334,905	314,730
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries					
	—Employee Secondment to B.C.E.C					
			33,045,328	**33,045,328**	**31,214,795**	**1,830,533**
	Ministry of Economic Development					
19	Minister's Office	277,394		277,394	166,815	110,579
20	Ministry Operations	51,593,099				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Advanced Education and Job Training		(2,290,250)			

GENERAL FUND
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated for the 12 Months Ending March 31, 1989	Other Authorizations	Total		
		$	$	$	$	$
	—Transfer to the Ministry of Government Management Services		(6,605,835)			
	—Transfer to the Ministry of International Business and Immigration		(27,187,221)			
	—Transfer to the Ministry of Regional Development		(15,509,793)			
21	Economic and Regional Development Subsidiary Agreements (ERDA;	14,848,500				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Regional Development		(14,848,500)			
22	Contribution to the British Columbia Pavilion Corporation	6,102,000				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Government Management Services		(6,102,000)			
	Statutory—					
	Special Accounts—					
	Industrial Development Fund Act (R.S.B.C 1979, chap. 194, sec. 1(3))					
	—Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	1,250,000				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Regional Development		(1,250,000)			
	Low Interest Loan Assistance Revolving Fund Act (S.B.C. 1985, chap. 44, sec. 2)					
	—Low Interest Loan Assistance Revolving Fund	300,000				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Regional Development		(300,000)			
	Purchasing Commission Act (R.S.B.C. 1979, chap. 350, sec. 23.1(3))					
	—Purchasing Commission Working Capital Account	5,705,000				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Government Management Services		(5,705,000)			
		80,075,993	**(79,798,599)**	**277,394**	**166,815**	**110,579**
	Ministry of Education					
23	Minister's Office	211,618		211,618	209,032	2,586
24	Ministry Operations	64,091,579		64,091,579	63,034,556	1,057,023
25	Public Schools Education	1,859,342,139				
	Supplement — Special Warrant No. 3		15,900,000	1,875,242,139	1,869,736,385	5,505,754
26	Independent Schools	48,075,170				

	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 23(3))		(965,908)	47,109,262	46,250,839	858,423
27	Northeast Development Region	813,598				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Native Affairs		(813,598)			
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries					
	—Status Indian Children Education					
	—Canadian Official Languages Program					
		1,972,534,104	**14,120,494**	**1,986,654,598**	**1,979,230,812**	**7,423,786**
	Ministry of Energy, Mines and Petroleum Resources					
28	Minister's Office	250,592		250,592	250,591	1
29	Ministry Operations	26,909,039		26,909,039	25,999,224	909,815
30	British Columbia Utilities Commission	10		10		10
31	Fort Nelson Indian Band Mineral Revenue Sharing Agreement	800,000		800,000	389,744	410,256
32	Mineral Development and Exploration Incentives	2,527,000		2,527,000	2,305,085	221,915
33	Government Personnel Services	9,508,597				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Government Management Services		(9,508,597)			
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24(1)(c))					
	—Interest on Revenue Refunds		41,221	41,221	41,221	
	Mines Act (S.B.C. 1980, chap. 28, sec. 15(2))					
	—Mine Improvement		500	500	500	
		39,995,238	**(9,466,876)**	**30,528,362**	**28,986,365**	**1,541,997**
	Ministry of State for Cariboo, Responsible for Environment					
34	Minister's Office	260,049		260,049	246,719	13,330
35	Ministry Operations	142,997,238				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Parks		(32,438,130)			
	—Transfer to the Ministry of Crown Lands		(15,049,945)			
	—Transfer to the Ministry of Agriculture and Fisheries		(91,500)			
	—Transfer to the Ministry of Regional Development		(7,829,241)	87,588,422	84,670,839	2,917,583
36	Cariboo Development Region	694,483		694,483	453,882	240,601
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries					
	—Williston Reservoir					
	—Kokanee Creek Park					
	—Canadian Association of Pesticide Control Officers					
	—Fisheries and Oceans					

GENERAL FUND
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

Vote No.	Description	Total Appropriations Estimated for the 12 Months Ending March 31, 1989	Other Authorizations	Total	Actual Expenditure	Net Under Expenditure
		$	$	$	$	$
	—Peace Canyon Fish Hatchery					
	Special Accounts—					
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 8)					
	—Habitat Conservation Fund	1,710,000	377,603	2,087,603	2,087,603	
		145,661,770	**(55,031,213)**	**90,630,557**	**87,459,043**	**3,171,514**
	Ministry of Finance and Corporate Relations					
37	Minister's Office	293,411		293,411	286,716	6,695
38	Ministry Operations	61,464,197				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Solicitor General		(275,569)			
	—Transfer to the Ministry of International Business and Immigration		(269,854)	60,918,774	59,934,560	984,214
39	Compensation Stabilization Program	256,677		256,677	107,658	149,019
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Government Management Services (Vote 20)		2,245,266			
	—Transfer from the Ministry of Government Management Services (Vote 57)		403,990	2,649,256	2,469,472	179,784
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 56(1))					
	—Insurance Claims: Health Care Facilities[1]		603,846	603,846	603,846	
	—Insurance Claims and Administration: School Districts and Colleges[1].		283,912	283,912	283,912	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24(1)(c))					
	—Interest on Revenue Refunds		1,410,199	1,410,199	1,410,199	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 14)					
	—Provision for Doubtful Recovery		19,900,000	19,900,000	19,900,000	
	International Financial Business Act (S.B.C. 1988, chap. 16, sec. 21)					
	—International Financial Business		68,136	68,136	68,136	
	Unclaimed Money Act (R.S.B.C. 1979, chap. 418, sec. 15)		9,773	9,773	9,773	
	Special Accounts—					
	Softwood Lumber Products Export Charge Compensation Act (S.B.C. 1987, chap. 65, sec. 2(3))					
	—Lumber Export Charge Compensation Fund	500,000		500,000		500,000
	Education Excellence Appropriation Act (S.B.C. 1986, chap. 6, sec. 1)					

	—Fund for Excellence in Education		279,310,661	279,310,661	279,310,661	
	Health Improvement Appropriation Act (S.B.C. 1986, chap. 9, sec. 1)					
	—Health Improvement Fund		360,039,077	360,039,077	360,039,077	
	Less transfer to General Fund from Fund for Excellence in Education, Special Account		(279,310,661)	(279,310,661)	(279,310,661)	
	Less transfer to the General Fund from Health Improvement Fund		(360,039,077)	(360,039,077)	(360,039,077)	
		62,514,285	**24,379,699**	**86,893,984**	**85,074,272**	**1,819,712**
	Ministry of Forests					
40	Minister's Office	304,458		304,458	223,827	80,631
41	Ministry Operations	366,149,032				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Crown Lands		(14,554,594)			
	—Transfer to the Ministry of Regional Development		(4,270,057)	347,324,381	332,290,274	15,034,107
42	Fire Suppression Program	80,000,000		80,000,000	53,271,299	26,728,701
43	Forest Resource Development Subsidiary Agreement (ERDA)	69,403,505		69,403,505	65,512,940	3,890,565
44	North Coast Development Region	738,176				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Parks		(738,176)			
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries					
	—Skagit Valley					
	—Boulder Creek					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24(1)(c))					
	—Interest Revenue Refunds		388	388	388	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 21)					
	—Special Warrant No. 4: Fundi[illegible]or Forestry Enhancement Program		600,000	600,000	600,000	
	Special Accounts—					
	Forest Act (R.S.B.C. 1979, chap. 140, sec. 87.1)					
	—Small Business Forest Enterprise Account	53,100,000		53,100,000	46,519,337	6,580,663
	Forest Stand Management Fund Act (S.B.C. 1986, chap. 8, sec. 3)					
	—Forest Stand Management	150,000	1,826,110	1,976,110	1,976,110	
	South Moresby Implementation Account Act (S.B.C. 1988, chap. 60, sec. 4)					
	—South Moresby Implementation	34,800,000		34,800,000	974,663	33,825,337
	Less transfer to Special Account from Vote 41					
	—South Moresby Implementation	(19,690,000)	(322)	(19,690,322)	(19,690,322)	
	—Forest Stand Management Fund	(150,000)	(50,000)	(200,000)	(200,000)	
		584,805,171	**(17,186,651)**	**567,618,520**	**481,478,516**	**86,140,004**
	Ministry of Health					
45	Minister's Office	305,183		305,183	279,466	25,717
46	Ministry Operations	2,637,469,226				
	Supplement—Special Warrant No. 6		14,097,000			

GENERAL FUND
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated for the 12 Months Ending March 31, 1989	Other Authorizations	Total		
		$	$	$	$	$
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 23(3))		(449,833)	2,651,116,393	2,649,241,286	1,875,107
47	Medical Services Commission and Pharmacare	1,277,222,011				
	Supplement — Special Warrant No. 5		9,890,000	1,287,112,011	1,280,507,681	6,604,330
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries					
	—Reciprocal Agreements					
	—Tuberculosis Services to Indians					
	—Aids Lab Research					
		3,914,996,420	**23,537,167**	**3,938,533,587**	**3,930,028,433**	**8,505,154**
	Ministry of International Business and Immigration					
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Agriculture and Fisheries (Vote 10)		263,046			
	—Transfer from the Ministry of Attorney General (Vote 15)		430,000			
	—Transfer from the Ministry of Economic Development (Vote 20)		27,187,221			
	—Transfer from the Ministry of Finance and Corporate Relations (Vote 38)		269,854			
	—Transfer from the Ministry of Tourism and Provincial Secretary (Vote 66)		1,029,106	29,179,227	28,000,600	1,178,627
	Public Service Benefit Plan Act (R.S.B.C. 1979, chap. 344, sec. 5)					
	—B.C. Medical Expenses — B.C. House London, England		802	802	802	
	Legislative Assembly Allowances and Pension Act (R.S.B.C. 1979, chap. 228)					
	—Minister's Office		596	596	596	
			29,180,625	**29,180,625**	**28,001,998**	**1,178,627**
	Ministry of Labour and Consumer Services					
48	Minister's Office	272,097		272,097	246,895	25,202
49	Ministry Operations	24,274,538		24,274,538	23,892,270	382,268
50	Prevention and Treatment of Substance Abuse	48,173,368		48,173,368	38,146,341	10,027,027
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 58(1))					
	—Asia Pacific Business Institute		70,566	70,566	70,566	
	Industrial Relations Act (R.S.B.C. 1979, chap. 212, sec. 123.1(1))					

	—Productivity Fund Special Account		500,000	500,000	500,000	
	Special Accounts—					
	Industrial Relations Act (R.S.B.C. 1979, chap. 212, sec. 123.1(4))					
	—Productivity Fund Special Account	100,000		100,000		100,000
	Less transfer to the Special Account from the *Industrial Relations Act*		(500,000)	(500,000)	(500,000)	
		72,820,003	**70,566**	**72,890,569**	**62,356,072**	**10,534,497**
	Ministry of Municipal Affairs, Recreation and Culture					
51	Minister's Office	280,605		280,605	271,677	8,928
52	Ministry Operations	26,473,397		26,473,397	26,344,771	128,626
53	Municipal Revenue Sharing	239,300,000		239,300,000	239,300,000	
54	Transit Services	171,490,000				
	Supplement—Special Warrant No. 7		1,670,000	173,160,000	173,152,838	7,162
55	Kootenay Development Region	792,988				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Crown Lands		(792,988)			
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Tourism and Provincial Secretary (Vote 66)		27,479,826	27,479,826	27,458,146	21,680
	—Transfer from the Ministry of Transportation and Highways (Vote 68)		7,000	7,000	6,726	274
	—Transfer from the Ministry of Transportation and Highways (Vote 69)		1,745,504	1,745,504	1,661,267	84,237
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 58(1))[1]					
	—Vancouver Symphony		633,670	633,670	633,670	
	Sechelt Indian Government District Home Owner Grant Act (S.B.C. 1988, chap. 57, sec. 3)		75,445	75,445	75,445	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries					
	—Chilkoot Trail					
	Special Accounts—					
	Revenue Sharing Act (R.S.B.C. 1979, chap. 368, sec. 3)					
	—Revenue Sharing Fund	239,300,000		239,300,000	222,741,940	16,558,060
	University Endowment Lands Act (R.S.B.C. 1979, chap. 420, sec. 3(1))					
	—University Endowment Lands Administration	1,500,000	181,121	1,681,121	1,681,121	
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Tourism and Provincial Secretary — British Columbia Cultural Fund		1,600,000			
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 3)					
	—British Columbia Cultural Fund			1,600,000	1,595,038	4,962
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Tourism and Provincial Secretary — Physical Fitness and Amateur Sports Fund		1,650,000			
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 3)					
	—Physical Fitness and Amateur Sports Fund			1,650,000	1,605,512	44,488

GENERAL FUND
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

Vote No.	Description	Total Appropriations: Estimated for the 12 Months Ending March 31, 1989	Total Appropriations: Other Authorizations	Total Appropriations: Total	Actual Expenditure	Net Under Expenditure
		$	$	$	$	$
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Tourism and Provincial Secretary — Provincial Computerization of Libraries		261,000			
	Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 7(1))					
	—Provincial Computerization of Libraries			261,000	143,099	117,901
	Less transfer to the Revenue Sharing Fund, Special Account from Vote 53	(239,300,000)		(239,300,000)	(239,300,000)	
		439,836,990	**34,510,578**	**474,347,568**	**457,371,250**	**16,976,318**
	Ministry of State for Nechako and Northeast, Responsible for Native Affairs					
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Education (Vote 27)		813,598	813,598	406,936	406,662
	—Transfer from the Ministry of Transportation and Highways (Vote 68)		1,107,224	1,107,224	1,101,740	5,484
	—Transfer from the Ministry of Transportation and Highways (Vote 71)		576,987	576,987	282,514	294,473
	Special Accounts—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Transportation and Highways — First Citizen's Fund		1,550,000			
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 3)					
	—First Citizen's Fund			1,550,000	1,233,691	316,309
			4,047,809	**4,047,809**	**3,024,881**	**1,022,928**
	Ministry of State for Vancouver Island/Coast and North Coast, Responsible for Parks					
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Advanced Education and Job Training (Vote 8)		796,682	796,682	383,770	412,912
	—Transfer from the Ministry of Environment (Vote 35)		32,438,130	32,438,130	32,101,928	336,202
	—Transfer from the Ministry of Forests (Vote 44)		738,176	738,176	254,858	483,318
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries					
	—East Kootenay District Recreation Improvements					
	—Buttle Lake/Upper Campbell Lake Reservoir					
	—Park Enhancement					
			33,972,988	**33,972,988**	**32,740,556**	**1,232,432**

	Ministry of Government Management Services					
56	Minister's Office	236,125		236,125	229,914	6,211
57	Ministry Operations	60,927,088				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Finance and Corporate Relations		(403,990)			
	—Transfer to the Ministry of Regional Development		(15,529,364)			
	—Transfer to the Ministry of Tourism and Provincial Secretary		(12,464,232)	32,529,502	32,205,990	323,512
58	Pensions and Employee Benefits Administration	10		10		10
59	Pensions and Employee Benefits Contributions	10				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 20(3))		399,581	399,591	399,591	
60	Mainland/Southwest Development Region	832,974				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Regional Development		(832,974)			
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Economic Development (Vote 20)		6,605,835			
	—Transfer to the Ministry of Finance and Corporate Relations		(2,245,266)	4,360,569	4,271,276	89,293
	—Transfer from the Ministry of Economic Development (Vote 22)		6,102,000	6,102,000	5,588,000	514,000
	—Transfer from the Ministry of Energy, Mines and Petroleum Resources (Vote 33)		9,508,597	9,508,597	8,690,042	818,555
	Special Accounts—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Economic Development—Purchasing Commission Working Capital Account		5,705,000			
	Purchasing Commission Act (R.S.B.C. 1979, chap. 350, sec. 23.1(3))					
	—Purchasing Commission Working Capital Account		1,537,301	7,242,301	7,242,301	
		61,996,207	**(1,617,512)**	**60,378,695**	**58,627,114**	**1,751,581**
	Ministry of Regional Development and Ministry of State for Mainland/Southwest					
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Economic Development (Vote 20)		15,509,793			
	—Transfer from the Ministry of Environment (Vote 35)		7,829,241			
	—Transfer from the Ministry of Forests (Vote 41)		4,270,057			
	—Transfer to the Ministry of Crown Lands		(1,998,166)			
	—Transfer from the Ministry of Government Management Services (Vote 57)		15,529,364			
	—Transfer from the Ministry of Tourism and Provincial Secretary (Vote 66).		651,350	41,791,639	40,451,353	1,340,286
	—Transfer from the Ministry of Economic Development (Vote 21)		14,848,500	14,848,500	3,523,731	11,324,769
	—Transfer from the Ministry of Government Management Services (Vote 60)		832,974	832,974	524,944	308,030

GENERAL FUND
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated for the 12 Months Ending March 31, 1989	Other Authorizations	Total		
		$	$	$	$	$
	Special Accounts—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Economic Development—Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund		1,250,000			
	Industrial Development Fund Act (R.S.B.C. 1979, chap. 194, sec. 1(3))					
	—Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund		11,135,933	12,385,933	12,385,933	
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Economic Development — Low Interest Assistance Revolving Fund		300,000			
	Low Interest Loan Assistance Revolving Fund Act (S.B.C. 1985, chap. 44, sec. 2)					
	—Low Interest Loan Assistance Revolving Fund		664,727	964,727	964,727	
			70,823,773	**70,823,773**	**57,850,688**	**12,973,085**
	Ministry of Social Services and Housing					
61	Minister's Office	224,319		224,319	221,599	2,720
62	Ministry Operations	1,387,596,502				
	Supplement—Special Warrant No. 8		46,800,000	1,434,396,502	1,422,464,052	11,932,450
63	British Columbia Home Program	10		10		10
64	Thompson- Okanagan Development Region	649,635				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Crown Lands		(649,635)			
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries					
	—Employment Initiatives Projects					
	Special Accounts—					
	Home Conversion and Leasehold Loan Act (R.S.B.C. 1979, chap. 170, sec. 17(1)) and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21 (1))					
	—Provincial Home Acquisition	5,200,000	4,173,817	9,373,817	9,373,817	
		1,393,670,466	**50,324,182**	**1,443,994,648**	**1,432,059,468**	**11,935,180**

	Ministry of Solicitor General					
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Attorney General (Vote 15)		122,814,638			
	Supplement—Special Warrant No. 9		415,000			
	—Transfer from the Ministry of Finance and Corporate Relations (Vote 38).		275,569	123,505,207	123,321,250	183,957
	—Transfer from the Ministry of Attorney General (Vote 16)		2,403,500	2,403,500	495,901	1,907,599
	—Transfer from the Ministry of Attorney General (Vote 18)		130,578,919			
	Supplement—Special Warrant No. 10		1,993,000	132,571,919	132,206,827	365,092
	—Transfer from the Ministry of Transportation and Highways (Vote 68)		1,670,109			
	—Transfer to the Ministry of Attorney General		(196,794)	1,473,315	1,473,315	
	—Transfer from the Ministry of Transportation and Highways (Vote 69)		720,362	720,362	720,362	
	—Transfer from the Ministry of Transportation and Highways (Vote 70)		41,420,822			
	—Transfer to the Ministry of Attorney General		(43,710)	41,377,112	41,238,916	138,196
	Police Act (R.S.B.C. 1979, chap. 331, sec. 7(4))					
	—Video Camera Use Study		40,543	40,543	40,543	
	Inquiry Act (R.S.B.C. 1979, chap. 198, sec. 18)					
	—Vancouver Police Inquiry		80,077	80,077	80,077	
	Flood Relief Act (R.S.B.C. 1979, chap. 138, sec. 2)					
	—Pemberton Flood		362,253	362,253	362,253	
	—North-East B.C. Flood		854,287	854,287	854,287	
	—North-West B.C. Flood		1,161,582	1,161,582	1,161,582	
	Financial Administration Act (S B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries					
	—Employee Secondment to Federal Government					
	Special Accounts—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Attorney General—Corrections Work Program		200,000			
	Correction Act (R.S.B.C. 1979, chap. 70, sec. 16.2(3))					
	—Corrections Work Program		222,426	422,426	422,426	
			304,972,583	**304,972,583**	**302,377,739**	**2,594,844**
	Ministry of Tourism and Provincial Secretary					
65	Minister's Office	243,459		243,459	229,415	14,044
66	Ministry Operations	45,672,508				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of International Business and Immigration		(1,029,106)			
	—Transfer to the Ministry of Regional Development		(651,350)			
	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		(27,479,826)	16,512,226	16,258,662	253,564
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Government Management Services (Vote 57)		12,464,232	12,464,232	12,443,994	20,238
	—Transfer from the Office of the Premier (Vote 4)		3,628,616			

GENERAL FUND
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

Vote No.	Description	Total Appropriations Estimated for the 12 Months Ending March 31, 1989	Other Authorizations	Total	Actual Expenditure	Net Under Expenditure
		$	$	$	$	$
	—Transfer to the Office of the Premier		(300,000)	3,328,616	3,280,913	47,703
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries					
	—Expo 86					
	—Academic Initiatives Program					
	—Canadian Broadcasting Corporation—Records					
	—Canada's West					
	—World Travel Mart					
	Police Act (R.S.B.C. 1979, chap. 331, sec. 44)					
	—Fullerton Inquiry		4,523	4,523	4,523	
	Elections Act (R.S.B.C. 1979, chap. 103, sec. 191(1))[1]					
	—By-election Boundary Similkameen		289,558	289,558	289,558	
	—By-election Alberni		329,212	329,212	329,212	
	—By-election Nanaimo		204,416	204,416	204,416	
	—By-election Vancouver Point Grey		595,288	595,288	595,288	
	—Electoral Boundary Redistribution		173,131	173,131	173,131	
	—Enumeration 1989		255,866	255,866	255,866	
	—*Election Act*—General		289,326	289,326	289,326	
	Inquiry Act (R.S.B.C. 1979, chap. 198, sec. 18)[1]					
	—Royal Commission on Coquihalla Highway Costs		10,978	10,978	10,978	
	—Royal Commission on Oakalla Prison		132,864	132,864	132,864	
	—Royal Commission on Education		1,171,608	1,171,608	1,171,608	
	—Royal Commission on Station Square—Burnaby		221,338	221,338	221,338	
	—Royal Commission on Electoral Boundaries		600,123	600,123	600,123	
	—Royal Commission on Social Housing		418	418	418	
	Special Accounts—					
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 3)					
	—British Columbia Cultural Fund	1,600,000				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		(1,600,000)			
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 3)					
	—Physical Fitness and Amateur Sports Fund	1,650,000				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		(1,650,000)			
	Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 7(1))					

	—Provincial Computerization of Libraries	261,000				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		(261,000)			
		49,426,967	**(12,599,785)**	**36,827,182**	**36,491,633**	**335,549**
	Ministry of Transportation and Highways					
67	Minister's Office	280,361		280,361	246,719	33,642
68	Administration and Support Services	97,125,770				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		(7,000)			
	—Transfer to the Ministry of Native Affairs		(1,107,224)			
	—Transfer to the Ministry of Solicitor General		(1,670,109)	94,341,437	94,332,362	9,075
69	Highway Operations Department	590,355,241				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		(1,745,504)			
	—Transfer to the Ministry of Solicitor General		(720,362)	587,889,375	558,177,982	29,711,393
70	Motor Vehicle Department	41,420,822				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Solicitor General		(41,420,822)			
71	Nechako Development Region	576,987				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Native Affairs		(576,987)			
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries					
	—Employee Secondment to Federal Government					
	Special Accounts—					
	Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 7(1))					
	—First Citizens' Fund	1,550,000				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Native Affairs		(1,550,000)			
		731,309,181	**(48,798,008)**	**682,511,173**	**652,757,063**	**29,754,110**
	Other Appropriations					
72	Management of the Public Debt (Ministry of Finance and Corporate Relations)	605,000,000				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 53)		6,929,875	611,929,875	611,929,875	
73	Contingencies (All Ministries) (Ministry of Finance and Corporate Relations)	50,000,000		50,000,000	22,018,857	27,981,143
74	New Programs	90,000,000		90,000,000	60,795,285	29,204,715

GENERAL FUND
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated for the 12 Months Ending March 31, 1989	Other Authorizations	Total		
		$	$	$	$	$
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 14)					
	—Valuation Allowance—B.C. Ferry Corporation		6,851,184	6,851,184	6,851,184	
	—Valuation Allowance—B.C. Steamship (1975) Ltd		8,278,309	8,278,309	8,278,309	
	—Valuation Allowance—B.C. Pavilion Corporation		7,272,067	7,272,067	7,272,067	
	Special Accounts—					
	Ministry of Lands, Parks and Housing Act (R.S.B.C. 1979, chap. 277, sec. 7(2))					
	—Crown Land	20,000,000	8,164,862	28,164,862	28,164,862	
	Lottery Act (R.S.B.C. 1979, chap. 249, secs. 6 and 7)					
	—Lottery Fund	80,470,000	83,887,198	164,357,198	164,357,198	
		845,470,000	**121,383,495**	**966,853,495**	**909,667,637**	**57,185,858**
	Total General Fund Expenditure 1989	**11,835,000,000**	**331,193,150**	**12,166,193,150**	**11,892,010,418**	**274,182,732**
	Summary					
	Voted Expenditure	11,624,774,000	(1,016,160)	11,623,757,840	11,453,830,374	169,927,466
	Statutory—					
	Special Accounts	489,366,000	751,555,677	1,240,921,677	1,168,210,981	72,710,696
	Special Warrants		159,982,000	159,982,000	128,667,859	31,314,141
	Various Acts		60,571,693	60,571,693	53,641,818	6,929,875
	Less Inter-Account Transfers	(279,140,000)	(639,900,060)	(919,040,060)	(912,340,614)	(6,699,446)
	Total General Fund Expenditure	**11,835,000,000**	**331,193,150**	**12,166,193,150**	**11,892,010,418**	**274,182,732**
	Total General Fund Expenditure 1988[2]	**11,090,484,296**	**199,022,164**	**11,289,506,460**	**11,031,417,763**	**258,088,697**

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[1] Statutory accounts which have been transferred under the *Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)

[2] Prior year estimates and expenditure comparisons have been restated to increase gross spending for Medical Services Plan purposes by $421,154,000 and to exclude Non-residential School Tax recoveries of $449,330,296 in accordance with 1988/89 format (Note 20).

GENERAL FUND STATEMENT OF GUARANTEED DEBT AS AT MARCH 31, 1989

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government, under the authority of a statute, as to net principal or redemption provisions.

	In Thousands	
	1989 Net Outstanding[2]	1988 Net Outstanding[2,5]
	$	$
Municipalities and other local governments—		
(1) Guarantees authorized pursuant to the *Municipalities Assistance Act*, sec. 3	772	1,202
(2) Guarantees authorized pursuant to the *Municipal Act*, sec. 854 —		
Debentures	8,982	10,685
Subtotal, municipalities and other local governments	9,754	11,887
Government services—		
(3) Guarantees authorized pursuant to the *British Columbia Buildings Corporation Act*, sec. 13[1]—		
Debentures	211,004	233,079
Mortgage	2,260	2,296
(4) Guarantees authorized pursuant to the *System Act*, sec. 20[1] —		
Debentures	20,820	21,890
Subtotal, government services	234,084	257,265
Health and education[4] —		
(5) Guarantees authorized pursuant to the *Educational Institution Capital Finance Act*, sec. 9[1] —		
Debentures	360,968	342,570
(6) Guarantees authorized pursuant to the *Financial Administration Act*, sec. 56 —		
Student aid loans	62,042	38,055
Science World	5,250	
Simon Fraser University— Debentures	3,564	3,638
(7) Guarantees authorized pursuant to the *Hospital District Finance Act*, sec. 9[1] —		
Debentures	730,305	700,659
(8) Guarantees authorized pursuant to the *School District Capital Finance Act*, sec. 9[1] —		
Debentures	808,690	825,863
Subtotal, health and education	1,970,819	1,910,785
Economic development—		
(9) Guarantees authorized pursuant to the *Agricultural Credit Act*, sec. 3	1,617	1,872
(10) Guarantees authorized pursuant to the *British Columbia Enterprise Corporation Act*, sec. 6[1]	38,579	78,305
(11) Guarantees authorized pursuant to the *British Columbia Railway Finance Act*, sec. 10[1] —		
Capital leases	23,792	24,364
1st preferred shares — BC Rail Ltd	200,000	200,000
(12) Guarantees authorized pursuant to the *British Columbia Transit Act*, sec. 22[1] —		
Bonds and debentures	48,288	50,312
Capital leases	215,450	219,972
(13) Guarantees authorized pursuant to the *Farm Product Industry Act*, sec. 2	1,750	1,750
(14) Guarantees authorized pursuant to the *Ferry Corporation Act*, sec. 18[1] —		
Notes	29,771	35,978
Capital leases	45,438	41,627
(15) Guarantees authorized pursuant to the *Financial Administration Act*, sec. 56 —		
Vancouver Symphony Orchestra		750
East Chilliwack Co-op	2,000	
Kootenay Tractor and Supply Ltd	300	
Regional Seed Capital Program	754	
Nova Lumber Company	835	

GENERAL FUND STATEMENT OF GUARANTEED DEBT AS AT MARCH 31, 1989 — Continued

(16) Indemnities authorized pursuant to the *Financial Administration Act*, sec. 56 —		
The Terry Fox Medical Research Foundation, *et al*		8,000
Moli Energy Limited		25,000
(17) Guarantees authorized pursuant to the *Housing and Employment Development Financing Act*, secs. 5 and 6[1] —		
Bonds and debentures	889	1,219
Subtotal, economic development	609,463	689,149
Utilities —		
(18) Guarantees authorized pursuant to the *Hydro and Power Authority Act*, sec. 44[1,6] —		
Bonds and debentures	4,712,366	6,465,112
(19) Guarantees Authorized pursuant to the *Financial Administration Act*, sec. 56 —		
Exchangeable Bonds, B.C. Gas	150,000	
Subtotal, utilities	4,862,366	6,465,112
Grand total, all guaranteed debt	7,686,486	9,334,198
Less: Amounts included above held by General Fund[3]	(8,572)	(8,143)
Net total, all guaranteed debt	**7,677,914**	**9,326,055**

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[1] See Section F of the Public Accounts for details of maturity dates, interest rates and redemption features of the outstanding debt of these Crown agencies.

[2] Net outstanding guaranteed debt includes gross principal debt less sinking fund balances, and represents the total amount of contingent liability of the Government arising from relevant guarantees. Amounts payable in foreign currency are translated into Canadian dollars at the rate of exchange prevailing at the fiscal year-end.

[3] As a result of Government financing and investment policies, $2.2 billion of guaranteed debt is held by Trust Funds actively managed by the Government.

[4] The Government is directly responsible for paying 57.78% to 100% of debt service costs for health and education debt through various grant formulas. In 1988/89 the contributions totalled approximately $315 million or 77.98% of debt service costs.

[5] Net outstanding guaranteed debt excludes accrued interest. (Introduction — 1989 Changes in Accounting Policy).

[6] Guaranteed debt for British Columbia Hydro and Power Authority for 1987/88 has been restated to correct an overstatement of $120 million.

GENERAL FUND STATEMENT OF INFORMATION REQUIRED UNDER SECTION 8 (2) (b) (iii) OF THE *FINANCIAL ADMINISTRATION ACT* FOR THE FISCAL YEAR ENDED MARCH 31, 1989

Ministry of	Money Refunded	Assets & Uncollectible Debts Written-Off	Debts and Obligations Forgiven	Remissions Made
	In Thousands			
	$	$	$	$
Advanced Education and Job Training	312	107		
Education	73			
Energy, Mines and Petroleum Resources		218		
State for Cariboo, Responsible for Environment	142			
Finance and Corporate Relations	1,060	6,274		
Forests	265	9,911	106	
Health	6,979	1,714		
Municipal Affairs, Recreation and Culture	26	336		
Regional Development and Ministry of State for Mainland/Southwest.			1,902	
Social Services and Housing		77		
Transportation and Highways	33	25		
Total 1989	8,890	18,662	2,008	
Total 1988	16,181	21,805	50	264

This statement includes amounts authorized by sections 13,14,15 and 16 of the *Financial Administration Act*. Amounts authorized for refund, write-off, forgiveness or remission by other statutes are not shown separately in these financial statements.

SECTION B

COMBINED FINANCIAL STATEMENTS

CONTENTS

		Page
Auditor General's Report	B	3
Combined Balance Sheet	B	5
Combined Statement of Revenue and Expenditure	B	6
Combined Statement of Changes in Cash and Temporary Investments	B	7
Notes to Combined Financial Statements	B	8

SUPPLEMENTARY STATEMENTS

Budget Stabilization Fund Statements	B	18
Privitization Benefits Fund Statements	B	19

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AUDITOR GENERAL'S REPORT

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have examined the combined balance sheet of the Consolidated Revenue Fund of the Government of the Province of British Columbia as at March 31, 1989, and the related statements of revenue and expenditure and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these combined financial statements present fairly the financial position of the Consolidated Revenue Fund as at March 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with the stated accounting policies as set out in note 1 to these financial statements applied, after giving retroactive effect to the changes explained in the 1989 Changes in Accounting Policy section of the Introduction to the 1988/89 Public Accounts, on a basis consistent with that of the preceding year.

As described in note 1(a), these financial statements reflect only the transactions and balances of the Consolidated Revenue Fund, which consists of the General Fund, the Budget Stabilization Fund and the Privatization Benefits Fund. Other significant financial activities of the Government occur outside this reporting entity. These additional activities are reflected in the consolidated financial statements (section C of the Public Accounts), which are the summary financial statements of the Government, consolidating the transactions and balances of the General and Special Funds with those of certain Crown corporations and agencies to provide an accounting of substantially the full nature and extent of the financial affairs and resources for which the Government is responsible.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
August 31, 1989

COMBINED BALANCE SHEET
AS AT MARCH 31, 1989

	Note	1989	1988
		In Thousands	
ASSETS		$	$
Cash and temporary investments	2	978,276	116,351
Accounts receivable	3	934,706	811,647
Inventories	4	126,450	118,786
Investments in and amounts due from Crown corporations and agencies	5	604,181	1,004,058
Loans, advances and other investments	6	294,028	163,027
Mortgages receivable	7	417,680	322,719
Fiscal Agency loans	8	3,811,274	[illegible]23,218
Other assets	9	30,427	166,687
		7,197,022	**5,326,493**
LIABILITIES AND NET EQUITY (DEFICIENCY)			
Liabilities:			
Accounts payable and accrued liabilities	10	1,083,674	992,795
Due to Crown corporations, agencies and funds	11	161,538	198,729
Deferred revenue	12	252,776	255,513
Public debt, issued for Government purposes	13	4,919,246	5,016,747
Public debt, to finance Fiscal Agency loans	14	3,813,058	2,623,218
		10,230,292	9,087,002
Net equity (deficiency)	15	(3,033,270)	(3,760,509)
		7,197,022	**5,326,493**
Fixed assets	Introduction		
Contingencies and commitments	17		

The accompanying notes and supplementary statements are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:

P.G. Halkett

P. G. HALKETT
Deputy Minister of Finance and Corporate Relations

D. B. MARSON
Comptroller General

COMBINED STATEMENT OF REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDED MARCH 31, 1989

	In Thousands	
	1989	1988
	$	$
REVENUE		
Taxation	6,971,648	6,193,635
Natural resources	1,261,327	1,222,958
Other	1,712,460	1,051,542
Contributions from Government enterprises	439,017	469,795
Contributions from the Federal Government	2,109,881	2,019,931
Total revenue	12,494,333	10,957,861
EXPENDITURE		
Health	4,012,227	3,684,084
Social services	1,411,132	1,348,804
Education	2,880,584	2,628,234
Protection of persons and property	553,866	508,879
Transportation	829,150	927,681
Natural resources and economic development	866,764	734,840
Other	444,218	406,098
General government	206,952	241,992
Debt servicing[1]	530,787	525,277
Total expenditure (Note 16)	**11,735,680**	**11,005,889**
Net Operating Revenue (Expenditure) for the Year	758,653	(48,028)
NON-OPERATING TRANSACTIONS		
Accounting adjustment for recognition of grants paid for Social Assistance payments (Introduction)	(31,414)	
Net Revenue (Expenditure) for the Year (Note 15)	**727,239**	**(48,028)**

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[1] Debt servicing does not include interest of $348,092,167 (1988 – $248,461,000) on borrowings to finance Fiscal Agency loans as the interest revenue and expenditure are offsetting.

The accompanying notes and supplementary statements are an integral part of these financial statements.

COMBINED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989

	In Thousands			
	1989		1988	
	$		$	
OPERATING TRANSACTIONS				
Net operating revenue (expenditure) for the year		758,653		(48,028)
Non-cash items included in net expenditure				
Accounts receivable (increases)	(123,060)		(22,015)	
Accounts payable increases	90,879		96,467	
Due to Crown corporations (decreases)	(37,191)		(223,160)	
Public debt increases	21,251		29,681	
Accounting adjustment	(31,414)		(3)	
Loans, advances and equity investment decreases	35,213			
Other under $10 million	2,219		(2,155)	
		(42,103)		(121,185)
Cash items applicable to future operations		124,693		(26,188)
Cash derived from (used for) operations		841,243		(195,401)
INVESTMENT TRANSACTIONS				
Loans, advances and other investments (issues)	(166,214)		(8,383)	
Mortgages receivable (issues)	(98,572)		(23,084)	
Divestment of:				
Crown corporations	399,877		36,208	
Other assets	125			
Cash derived from investments		135,216		4,741
Total financial increases (requirements)		976,459		(190,660)
FINANCING TRANSACTIONS				
Increase in public debt issues	1,023,721		602,596	
Less: Used for Fiscal Agency loans	(1,138,255)		(405,463)	
Cash derived from (used for) financing		(114,534)		197,133
Increase in cash and temporary investments		861,925		6,473
Balance — Beginning of Year		116,351		109,878
Balance — End of Year		**978,276**		**116,351**

The accompanying notes and supplementary statements are an integral part of these financial statements.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989

1. Significant Accounting Policies

(a) Reporting Entity

These financial statements include the transactions and balances of the General Fund and Special Funds which combined are known as the Consolidated Revenue Fund. Separate consolidated financial statements of the Government are prepared which include the financial activities of the Consolidated Revenue Fund and certain Crown corporations and agencies. (*See* Section C of the Public Accounts.)

For purposes of these financial statements, the accounts of the Government are presented as one Consolidated Revenue Fund, which is comprised of:

- General Fund — includes all transactions and balances of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission, special accounts and other statutory spending authorities; and
- Special Funds — amounts set aside from the General Fund by special disposition of the Legislature.

(b) Principles of Combination

The accounts of the General Fund are combined with the Special Funds after adjusting them to conform with the accounting policies as described below. Interfund revenue and expenditure transactions are eliminated upon combination.

(c) Basis of Accounting and Specific Policies

The basis of accounting, specific policies and 1989 changes in accounting policy are as stated in the Introduction to the Public Accounts.

2. Cash and Temporary Investments

	In Thousands	
	1989	1988
	$	$
Cash (cheques issued in excess of funds on deposit)	(157,348)	(160,497)
Temporary investments		
Units in Province of British Columbia Pooled Investment Portfolios[1]	1,135,624	223,409
Other		53,439
	978,276	116,351

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[1] Established pursuant to the *Financial Administration Act*, section 36 (9) (a).

Other than statutory requirements or administrative policies which specifically provide for the maintenance of separate bank accounts, the Government's cash balances and temporary investments are all held in General Fund bank and investment accounts.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

3. Accounts Receivable

	In Thousands	
	1989 $	1988 $
Taxes receivable	513,737	429,616
Local government bodies	2,728	4,904
Government of Canada	91,557	69,034
Ministerial accounts receivable	297,775	298,148
Accrued interest	81,110	59,745
Crown corporations and agencies	26,045	20,981
	1,012,952	882,428
Less provision for doubtful accounts	(78,246)	(70,781)
	934,706	811,647

4. Inventories

	In Thousands	
	1989 $	1988 $
Property under development	67,609	53,118
British Columbia Liquor Distribution Branch	58,008	58,986
Ministerial inventories	833	6,682
	126,450	118,786

5. Investments In and Amounts Due From Crown Corporations and Agencies

	In Thousands			
	1989			1988
	Investments $	Amounts Due $	Total $	Total $
British Columbia Buildings Corporation		45,199	45,199	55,758
British Columbia Enterprise Corporation	2,041	710	2,751	324,753
British Columbia Ferry Corporation				6,851
British Columbia Food Exhibitions Ltd.[1]				
British Columbia Hydro and Power Authority		8,091	8,091	8,087
B. C. Pavilion Corporation	155,179		155,179	162,008
British Columbia Petroleum Corporation		40,905	40,905	85,905
British Columbia Railway Company	257,923	10,000	267,923	278,231
British Columbia Regional Hospital Districts Financing Authority		12,000	12,000	12,000
British Columbia School Districts Capital Financing Authority		36,500	36,500	36,500
British Columbia Steamship Company (1975) Ltd.[1]				
Discovery Enterprises Inc		10,176	10,176	7,032
Housing Corporation of British Columbia[1]				
Pacific Coach Lines Limited[1]				
Provincial Rental Housing Corporation	634	22,901	23,535	25,011
Workers' Compensation Board of British Columbia		1,922	1,922	1,922
	415,777	188,404	604,181	1,004,058

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[1] The Province's investment is less than one thousand dollars for each of these corporations.

NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

5. Investments In and Amounts Due From Crown Corporations and Agencies—Continued

(a) DEFINITIONS

The entire issued capital stock of each of the Crown corporations recorded under investments is owned by the Province. A number of Crown corporations and agencies exist for which the Province has no recorded investment.

Amounts due represent long-term notes and debentures of Crown corporations and agencies held by the Province, in addition to recoverable advances due to the Province.

(b) BRITISH COLUMBIA PETROLEUM CORPORATION (THE CORPORATION)

Prior to July 1, 1985, the Corporation's retained earnings were recorded as due to the Province because these amounts were considered to have been collected in lieu of other forms of taxation. Subsequent to the *Natural Gas Price Act*, the Corporation is no longer a revenue collecting agent of the Province. Any transfer of funds to the Province will be applied to reduce the amount due from the Corporation.

(c) PACIFIC COACH LINES LIMITED (THE COMPANY)

Effective March 31, 1984, the operations of Pacific Coach Lines Limited ceased and wind-up of the Company commenced. The wind-up of the Company will be completed following disposal of the remaining real estate assets. The Ministry of Municipal Affairs assumed responsibility for this Company effective September 1986.

(d) BRITISH COLUMBIA ENTERPRISE CORPORATION (THE CORPORATION)

During the year, upon instructions from the Government, the Corporation transferred certain assets and liabilities to the Province of British Columbia. These transfers were charged against the Province's investment in the Corporation. The transferred assets included:

(i) loans made under the *Development Corporation Act* now in Loans, advances and other investments of the Province (Note 6);

(ii) proceeds from the sale agreement for the sale of False Creek Lands (the former Expo 86 site) during the year of $320 million and all of the Corporation's related rights, titles and benefits as follows:

- $50 million cash
- $270 million flow of payments to be received between 1995 and 2003. The present value of this has been determined to be $81.9 million, including $6.9 in interest income since the date of the sale, and is secured by a letter of credit.
- the right to receive further payments, referred to in the sale agreement as public participation funding, should future development of the Lands exceed a certain square footage of buildable floor space. The amount due from future public participation funding has been estimated to be $111 million, with a March 31, 1989 present value of $20 million. The collection of these payments is secured in part by a mortgage on certain lands and buildings included in the sale.

The $81.9 million and the $20 million totalling $101.9 million are included in the Mortgages receivable (Note 7).

The government intends to wind-up the operations of this Corporation in the subsequent fiscal year.

6. Loans, Advances and Other Investments

	In Thousands	
	1989	1988
	$	$
Low Interest Loan Agreement Revolving Fund Act	9,070	31,845
Homeowner Assistance Act	11,116	17,393
Ministry of Lands, Parks and Housing Act	4,308	12,467
Industrial Development Incentive Act	77,746	40,672
Industrial Development Fund Act	27,168	22,932
Crop Insurance Stabilization Act	13,700	15,200
Agricultural Land Development Act	15,199	16,047
Downtown Revitalization Act	15,274	17,568
Development Corporation Act (Note 5(d))	144,287	
Other	42,987	20,518
	360,855	194,642
Less provision for doubtful accounts	(66,827)	(31,615)
	294,028	163,027

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

7. Mortgages Receivable

	In Thousands	
	1989	1988
	$	$
Crown Land — Pursuant to the *Ministry of Lands, Parks and Housing Act*	31,199	31,013
False Creek Land Sale (Note 5(d))		
Note receivable	81,908	
Public participation funding agreement	20,000	
Provincial Home Acquisition — Pursuant to the *Provincial Home Acquisition Act, Home Purchase Assistance Act,* and the *Home Conversion and Leasehold Loan Act*	303,188	306,376
Other	806	1,140
	437,101	338,529
Less provision for doubtful accounts	(19,421)	(15,810)
	417,680	322,719

8. Fiscal Agency Loans

	In Thousands	
	1989	1988
	$	$
British Columbia Assessment Authority	4,830	4,331
British Columbia Buildings Corporation	210,400	154,693
British Columbia Educational Institutions Capital Financing Authority	15,932	19,385
British Columbia Enterprise Corporation		88,907
British Columbia Regional Hospital Districts Financing Authority	32,743	15,467
British Columbia Hydro and Power Authority	2,347,977	1,218,212
British Columbia Railway Company	73,742	73,939
British Columbia Steamship Company (1975) Ltd		8,572
British Columbia Systems Corporation	19,135	24,570
British Columbia Transit	873,703	835,028
Capital Project Certificate of Approval Program	134,797	90,021
Cariboo District	472	
Greater Vancouver Sewerage and Drainage District	28,265	29,095
Greater Vancouver Water District	19,883	19,750
Improvement Districts	1,509	746
Simon Fraser University	725	
Thompson-Nicola District	861	
University of British Columbia	43,860	40,502
University of Victoria	2,440	
	3,811,274	2,623,218

9. Other Assets

	In Thousands	
	1989	1988
	$	$
Prepaid Program Costs		
Guaranteed Available Income for Need Act (Introduction)		65,708
Medical Services Commission of British Columbia (Note 19)		37,755
Other ministerial prepayments	15,124	45,381
Unamortized issue costs of public debt	15,303	17,843
	30,427	166,687

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

10. Accounts Payable and Accrued Liabilities

	In Thousands	
	1989	1988
	$	$
Ministry trade accounts and other liabilities	760,507	567,936
Accrued interest on public debt	224,775	212,875
Accrued employee leave entitlements[1]	71,982	130,835
Forest Act, Section 88[2]	4,954	49,700
Government of Canada	21,456	31,449
	1,083,674	992,795

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[1] Reduction is primarily due to payout of early retirement incentive plan amounts, including related accrued leave entitlements.

[2] Credits issued under Section 88 were discontinued in October 1987.

11. Due to Crown Corporations, Agencies and Funds

	In Thousands	
	1989	1988
	$	$
Trust Funds	36,445	16,423
British Columbia Colleges and Institutes	12,346	11,923
British Columbia Enterprise Corporation		1,428
British Columbia Housing Management Commission	3,255	25
Legal Services Society	70	
Medical Services Commission of British Columbia	100,646	161,105
Simon Fraser University	1,860	1,766
University of British Columbia	5,723	4,942
University of Victoria	1,193	1,117
	161,538	198,729

12. Deferred Revenue

	In Thousands	
	1989	1988
	$	$
Motor vehicle licences and permits	64,565	85,322
Water rentals and recording fees	62,427	64,127
Petroleum, natural gas and minerals, leases and fees	23,660	23,569
Canada Assistance Plan (Introduction)		32,839
Medical Services Plan premiums (Note 19)	44,802	
Miscellaneous	57,322	49,656
	252,776	255,513

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31,1989 — Continued

13. Public Debt Issued for Government Purposes

		In Thousands					
		1989				1988	
	Year of Maturity	Canadian Dollar Debt $	U.S. Dollar Debt (CDN $) $	Total Canadian Dollars $	Weighted Average Coupon Rate Percent	Total Canadian Dollars $	Weighted Average Coupon Rate Percent
Short term promissory notes	1988–1989					207,394	
	1989–1990	150,100		150,100			
Treasury Bills	1988–1989					780,000	
	1989–1990	780,000		780,000			
Notes and bonds	1988–1989					162,394	11.04
	1989–1990	145,806	182,512	328,318	11.08	330,798	11.08
	1990–1991	705,127	558	705,685	9.69	705,705	9.70
	1991–1992	795,632	558	796,190	9.74	643,454	9.77
	1992–1993	350,500	558	351,058	8.37	337,077	8.41
	1993–1994	500,455	558	501,013	10.15	491,752	10.20
	1994–1999	1,281,609	16,773	1,298,382	9.06	1,298,957	9.06
	1999–2004	348,449		348,449	9.94	348,507	9.94
	2004–2009	60,058		60,058	11.60	60,058	11.60
	2009–2014	220		220	5.13	220	5.13
	2014–2015	51		51	5.13	51	5.13
		4,187,907	201,517	4,389,424	9.61	4,378,973	9.68
Total debt issued at face value		5,118,007	201,517	5,319,524		5,366,367	
			($165,245 U.S.)				
Less :							
Sinking funds				(230,195)		(156,490)	
Subtotal				5,089,329		5,209,877	
Unamortized discount				(170,083)		(193,130)	
				4,919,246		5,016,747	

Notes outstanding at March 31, 1989 mature on April 3, 1989 at an annual average interest rate of 12.00%. During the year $575.3 million in notes were issued at interest rates which varied between 8.38% – 12.00%.

Treasury bills outstanding at March 31, 1989 mature at various dates to June 28, 1989 at an annual average interest rate of 11.60%. During the year, $3.12 billion in Treasury bills were issued at interest rates which varied between 8.60% – 12.27%.

The Province had 134 series of notes and bonds outstanding at March 31, 1989.

Included in notes and bonds payable in U.S. currency are Swiss Franc notes totalling 325 million Francs (1988: 325 million Francs) which have been fully hedged to $148.8 million U.S. (1988: $148.8 million U.S.). In October 1988, the $148.8 million U.S. was, in turn, fully hedged to $182 million Canadian through a currency exchange agreement.

Included in notes and bonds payable in Canadian currency are Japanese Yen notes totalling 31.1 billion Yen (1988: 31.1 billion Yen) which have been fully hedged to $220.7 million Canadian (1988: $220.7 million Canadian) through a currency exchange agreement.

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Thousands	
	Canadian Funds	U.S. Funds
	$	$
1990	208,274	149,536[1]
1991	755,118	687
1992	790,724	687
1993	372,417	687
1994	388,884	687

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[1] $148.8 million U.S. has been fully hedged to $182 million Canadian through a currency exchange agreement.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31,1989 — Continued

14. Public Debt to Finance Fiscal Agency Loans

		In Thousands					
		1989				1988	
	Year of Maturity	Canadian Dollar Debt $	U.S. Dollar Debt (CDN $) $	Total Canadian Dollars $	Weighted Average Coupon Rate Percent	Total Canadian Dollars $	Weighted Average Coupon Rate Percent
Short term promissory notes	1988–1989					1,032,954	
	1989–1990	2,223,109	26,764	2,249,873			
Notes and bonds							
	1988–1989					50,000	10.50
	1989–1990	294,863		294,863	11.21	294,863	11.21
	1990–1991	23,285		23,285	11.55	23,285	11.55
	1991–1992	171,090		171,090	10.22	171,090	10.22
	1992–1993	53,916		53,916	10.17	53,916	10.17
	1993–1994	18,613		18,613	11.38	13,743	12.69
	1994–1999	326,870		326,870	10.18	312,457	10.16
	1999–2004	10,000		10,000	11.65	10,000	11.65
	2004–2009	829,858		829,858	11.05	730,254	11.19
		1,728,495		1,728,495	10.82	1,659,608	10.87
Total debt issued at face value		3,951,604	26,764 ($22,200 U.S.)	3,978,368		2,692,562	
Less:							
Sinking funds				(76,706)		(43,057)	
Subtotal				3,901,662		2,649,505	
Unamortized discount				(88,604)		(26,287)	
				3,813,058		2,623,218	

Notes outstanding at March 31, 1989 mature at various dates to February 12, 1990 at an annual average interest rate of 11.48%. During the year $6.9 billion in notes were issued at interest rates which varied between 7.50% – 12.87%.

The Province had 49 issues of notes and debentures outstanding at March 31, 1989.

Included in notes and bonds payable in Canadian currency are Japanese Yen notes totalling 13.4 billion Yen (1988: 13.4 billion Yen) which have fully hedged to $82.9 million Canadian (1988: $82.9 million) through foreign currency exchange agreements.

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Thousands Canadian Funds $
1990	325,205
1991	52,551
1992	173,856
1993	47,716
1994	33,914

NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

15. Net Equity (Deficiency)

	In Thousands	
	1989	1988
	$	$
Net equity (deficiency) — beginning of year	(3,760,509)	(3,712,481)
Net revenue (expenditure) for the year	727,239	(48,028)
Net equity (deficiency) — end of year	(3,033,270)	(3,760,509)

Included in the net equity (deficiency) of these financial statements are $1,800 million set aside by special disposition of the Legislature for Special Funds (1988 – $743 million).

16. Expenditure by Group Account Classification

	In Thousands	
	1989	1988
	$	$
Grants and contributions	8,663,496	7,897,962
Salaries and benefits	1,105,958	1,272,552
Operating costs	1,229,610	1,013,209
Asset acquisitions	231,727	353,718
Other	1,025,894	848,475
Recoveries	(521,005)	(380,027)
	11,735,680	11,005,889

17. Contingencies and Commitments

(a) GUARANTEED DEBT

Guaranteed debt as at March 31, 1989 totalled $7.7 billion (1988 – $9.3 billion). Included in guaranteed debt is that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government under the authority of a statute as to net principal or redemption provisions. *See* Statement of Guaranteed Debt on page A37 of the Public Accounts for details.

(b) CONTINGENT LIABILITIES

(i) Pending litigation

The Government is a defendant in legal actions which may give rise to future liabilities. Because the outcome of the litigation is uncertain, no amount has been recorded in these financial statements.

The Government has a contingent liability in respect of the following summary of cases where the estimated or known claim is or exceeds $100,000:

- alleged conflict of interest with respect to corporate records; the amount claimed is $15 million;
- claims of $2.5 million for alleged negligence of ambulance drivers;
- claims of $4.7 million have been made regarding motor vehicle accidents;
- claims of $4.2 million have been made regarding contract disputes;
- claims totalling $18.6 million against assessments for social services tax;
- various claims totalling $9.2 million against assessments for motive fuel, hotel room, logging, mining and corporation capital taxes; and
- various legal actions totalling $4.7 million representing claims for damages to persons and property or other miscellaneous claims.

(ii) Other contingent liabilities

The Government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in the statement of guaranteed debt. Because all other amounts are uncertain, no liability for them has been recorded in these financial statements.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

17. Contingencies and commitments — Continued

(c) COMMITMENTS

At the end of each year Government has a number of general commitments outstanding for ongoing programs and operations. Such future expenditures are charged to the appropriation in the year in which the work or service is performed.

Commitments totalled approximately:

	In Millions	
	1989	1988
	$	$
Capital Contracts	75	126
Operating Contracts.	987	584
Operating Leases	36	40
	1,098	750

(d) SUPERANNUATION AND PENSION ACTUARIAL VALUATIONS

(i) The Government has statutory responsibilities, in the event of a deficiency existing between the money available for payment of superannuation allowances and the amounts necessary to meet the payment of these allowances, equal to:

- the amount of the deficiency in the case of the Public Service Superannuation Fund; and
- the amount specified by the Lieutenant Governor in Council in the case of the College Pension Fund.

(ii) The funds administered by the Superannuation Commission require that periodic actuarial valuations be performed for the purpose of assessing the adequacy of contribution rates and the financial position of the funds. The reporting of an unfunded liability by the actuary indicates that a deficiency of funds may arise in the future if the actions recommended by the actuary are not followed.

The unfunded liabilities as shown in the **latest actuarial valuations** for the above funds are provided for information purposes:

	In Thousands	
	Public Service Superannuation as at March 31, 1987	College Pension as at August 31, 1988
	$	$
Total actuarial liability	4,480,089	372,225
Less assets:		
Fund	(2,339,150)	(196,055)
Present value of future contributions	(1,684,877)	(146,356)
Unfunded liability	456,062	29,814

(iii) The Government also has statutory responsibility for any deficiency which arises between the money available in the Members of the Legislative Assembly Superannuation Account for the payment of superannuation allowances and the amounts necessary to meet the payment of such allowances. It is the practice of the government to fully fund such deficiencies at the time a Member or his surviving spouse becomes eligible and elects to receive an allowance. An actuarial valuation of the Account is not required by the *Legislative Assembly Allowances and Pension Act* and no such valuation has been performed.

See Section G of the Public Accounts for further details of these plans.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

18. Trust Funds

Amounts held and administered by the Government at the end of the fiscal year were comprised of the following:

	In Thousands	
	1989	1988
	$	$
Superannuation, Pension and Long-term Disability Funds[1] —administered by the Superannuation Commission	10,538,913	9,479,856
Sinking Funds[1,2] —administered by the Provincial Treasury	3,894,605	3,107,878
Investment Funds of Crown Corporations and Agencies —administered by Provincial Treasury	439,653	245,275
Public Trustee and Official Administrators —administered by government officials	277,989	255,284
Supreme and County Court Rules (Suitors' Funds) —administered by the Courts	78,514	75,316
Investment Funds of Workers' Compensation Board[1] —administered by the Workers' Compensation Board	2,931,735	2,718,955
Other Trust Funds —administered by various government officials	65,474	60,553
	18,226,883	15,943,117

Trust funds include amounts held and administered in trust, over which the Government has no power of appropriation.

Cash and investments of the Trust Funds are managed or held by Provincial Treasury, Ministry of Finance and Corporate Relations.

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[1] *See* Volume III of the Public Accounts for the latest audited financial statements of Superannuation and Pension Funds, the Workers' Compensation Board and most entities whose sinking funds are administered by Provincial Treasury.

[2] Sinking funds include investments held by Financing Authorities (which have essentially the same purpose as sinking funds) and the sinking funds relating to Public Debt as disclosed in Notes 13 and 14 of these financial statements.

19. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

Beginning in fiscal 1988/89, Non-residential School Property Tax and Medical Services Plan premiums have been recorded as revenue of the Province. In prior years these amounts were recorded as recoveries of expenditures or revenue of an agency, respectively, in accordance with the presentation of the Estimates. For 1987/88 the amounts were $449,330,296 for Non-residential School Tax (property — business (school purposes)) and $421,154,000 for Medical Services Plan premiums. The affected comparative revenue and expenditure amounts have, therefore, been restated to include these amounts.

SUPPLEMENTARY STATEMENTS TO THE COMBINED FINANCIAL STATEMENTS
BUDGET STABILIZATION FUND STATEMENTS

BUDGET STABILIZATION FUND BALANCE SHEET
AS AT MARCH 31,1989

	In Thousands	
	1989	1988
ASSETS	$	$
Due from the General Fund	1,491,152	742,905
	1,491,152	742,905
LIABILITIES AND NET EQUITY		
Net equity	1,491,152	742,905
	1,491,152	742,905

BUDGET STABILIZATION FUND
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE FISCAL YEAR ENDED MARCH 31,1989

	In Thousands	
	1989	1988
REVENUE	$	$
Interest revenue	77,330	
Transfer from General Fund	591,917	717,377
Transfer from Lottery Fund Special Account	79,000	25,528
Net Revenue for the Year, to Net Equity	748,247	742,905

NOTES TO BUDGET STABILIZATION FUND FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31,1989

1. Significant Accounting Policies

(a) REPORTING ENTITY

The Budget Stabilization Fund (the Fund) is a Special Fund, for purposes of the *Financial Administration Act*, established pursuant to the *Budget Stabilization Fund Act*. Its purpose is to assist in stabilizing the operating revenues of the Government. General Fund revenue, as specified by the Lieutenant Governor in Council, may be paid into the Fund, and Lottery Fund Special Account money may also be paid into the Fund, if authorized by the Lieutenant Governor in Council. Money may be paid out of the Fund into the General Fund, with the approval of the Lieutenant Governor in Council.

(b) SPECIFIC POLICIES

The Budget Stabilization Fund, as well as any other Special Funds, and the General Fund constitute the Government's Consolidated Revenue Fund, in accordance with section 9 of the *Financial Administration Act*. Therefore, the accounting policies applicable to the Government's Consolidated Revenue Fund, as specified in the Introduction to the Public Accounts, are the policies applicable to the Budget Stabilization Fund.

SUPPLEMENTARY STATEMENTS TO THE COMBINED FINANCIAL STATEMENTS
PRIVATIZATION BENEFITS FUND STATEMENTS

PRIVATIZATION BENEFITS FUND BALANCE SHEET
AS AT MARCH 31, 1989

	In Thousands 1989
ASSETS	$
Cash and temporary investments	296,210
Accounts receivable	1,429
Loans, Advances and other Investments	19,953
	317,592
LIABILITIES AND NET EQUITY	
Liabilities:	
Due to General Fund	9,017
Deferred revenue	57
	9,074
Net equity	308,518
	317,592

PRIVATIZATION BENEFITS FUND
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE FISCAL YEAR ENDED MARCH 31, 1989

	In Thousands 1989	
REVENUE	$	$
Interest from investments		12,928
Net Proceeds from Privatization Transactions		
British Columbia Hydro and Power Authority	220,270	
British Columbia Enterprise Corporation	43,163	
Highways Maintenance	37,295	
Forests — Nurseries	6,502	
Other	1,288	
		308,518
Total revenue		321,446
EXPENDITURE		
Payment to General Fund		12,928
Net Revenue for the year, to Net Equity		308,518

NOTES TO PRIVATIZATION BENEFITS FUND FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31,1989

1. Significant Accounting Policies

(a) REPORTING ENTITY

The Privatization Benefits Fund is a Special Fund, for purposes of the *Financial Administration Act*, established pursuant to the *Privatization Benefits Fund Act*. Created as of April 1, 1988, its purpose is to hold in perpetuity the proceeds of assets disposed of through the privatization program, as specified by the Lieutenant Governor in Council, in order to produce revenue for the benefit of the Province. In accounting for the Privatization Benefits Fund, proceeds are defined as the proceeds of privatization transactions net of selling costs and any book value of the assets sold. Privatization transactions where selling costs and book value exceed the proceeds (losses on privatization) are not deducted from the Fund. Accrued earnings of the Fund are to be paid annually to the General Fund, to be used initially to reduce the deficit and thereafter for general program purposes.

(b) SPECIFIC POLICIES

The Privatization Benefits Fund, as well as any other Special Funds, and the General Fund constitute the Government's Consolidated Revenue Fund, in accordance with section 9 of the *Financial Administration Act*. Therefore, the accounting policies applicable to the Government's Consolidated Revenue Fund, as specified in the Introduction to the Public Accounts, are the policies applicable to the Privatization Benefits Fund.

2. Subsequent Events

The *Privatization Benefits Fund Act* was amended by the *Miscellaneous Statutes Amendment Act* (No. 1), 1989 in July 1989. This amendment allows the government to pay either all or part of the accrued earnings of the Privatization Benefits Fund to the General Fund, as and when directed by the Lieutenant Governor in Council.

SECTION C

CONSOLIDATED FINANCIAL STATEMENTS

CONTENTS

Page

Auditor General's Report .... C 3

Consolidated Balance Sheet .... C 5

Consolidated Statement of Revenue and Expenditure .... C 6

Consolidated Statement of Changes in Cash and Temporary Investments .... C 7

Notes to Consolidated Financial Statements .... C 8

SUPPLEMENTARY STATEMENT

Statement of Entities Recorded on a Consolidated or Modified Equity Basis .... C 16

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
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Telephone: (604) 387-6803
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AUDITOR GENERAL'S REPORT

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have examined the consolidated balance sheet of the Government of the Province of British Columbia as at March 31, 1989, and the related statements of revenue and expenditure and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these consolidated financial statements present fairly the financial position of the Government as at March 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with the stated accounting policies as set out in note 1 to these financial statements applied, after giving retroactive effect to the changes explained in the 1989 Changes in Accounting Policy section of the Introduction to the 1988/89 Public Accounts, on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
August 31, 1989

CONSOLIDATED BALANCE SHEET
AS AT MARCH 31, 1989

	Note	In Thousands 1989	1988
ASSETS		$	$
Cash and temporary investments	2	1,046,574	158,258
Accounts receivable	3	1,063,045	927,181
Inventories	4	126,480	118,809
Equity in government enterprises	5	1,802,494	1,959,817
Loans, advances and other investments	6	332,431	218,924
Mortgages receivable	7	421,366	326,723
Fiscal Agency loans	8	5,418,088	4,250,436
Other assets	9	45,722	186,562
		10,256,200	**8,146,710**
LIABILITIES AND NET EQUITY (DEFICIENCY)			
Liabilities:			
Accounts payable and accrued liabilities	10	1,352,913	1,244,162
Due to Crown corporations, agencies and funds	11	60,822	37,624
Deferred revenue	12	255,499	291,318
Public debt	13	10,879,524	9,775,837
		12,548,758	11,348,941
Net equity (deficiency)	14	(2,292,558)	(3,202,231)
		10,256,200	**8,146,710**
Fixed assets	Introduction		
Contingencies and commitments	15		

The accompanying notes and supplementary statement are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:

P.G. Halkett

P. G. HALKETT
Deputy Minister of Finance and Corporate Relations

D. B. MARSON
Comptroller General

CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDED MARCH 31, 1989

	In Thousands	
	1989	1988
	$	$
REVENUE		
Taxation	6,981,682	6,199,817
Natural resources	1,271,117	1,222,966
Other	2,256,860	1,963,395
Contributions from Government enterprises	547,455	574,923
Contributions from the Federal Government	2,110,081	2,021,091
Recoveries	493,770	360,808
Total revenue	13,660,965	12,343,000
EXPENDITURE		
Health	3,980,704	4,059,764
Social services	1,378,164	1,322,842
Education	2,925,967	2,668,828
Protection of persons and property	496,420	451,539
Transportation	799,608	895,184
Natural resources and economic development	836,471	743,803
Other	564,978	518,191
Debt servicing	1,254,859	1,144,039
General government	664,541	595,727
Total expenditure	12,901,712	12,399,917
Net Operating Revenue (Expenditure) for the Year	759,253	(56,917)
NON-OPERATING TRANSACTIONS		
Accounting adjustment for recognition of grants paid for Social Assistance payments(Introduction)	(31,414)	
Increase in Unremitted Equity of Government Enterprises(Note 5)	181,834	127,615
Consolidated Net Revenue for the Year (Note 14)	**909,673**	**70,698**

The accompanying notes and supplementary statement are an integral part of these financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989

	In Thousands 1989	1988
	$	$
OPERATING TRANSACTIONS		
Net revenue for the year	909,673	70,698
Non-cash items included in net expenditure		
Accounts receivable (increases)	(135,864)	(24,296)
Accounts payable increases	108,751	85,892
Equity in government enterprises decreases (increases)	157,323	(89,234)
Due to crown corporations, agencies and funds increases (decreases)	23,198	(175,529)
Cash items applicable to future operations	97,350	3,829
Cash obtained from (used for) operations	1,160,431	(128,640)
INVESTMENT TRANSACTIONS		
Loans, advances and other investments (issues)	(113,507)	(13,216)
Mortgages receivable (issues)	(94,643)	(22,830)
Cash (used for) investments	(208,150)	(36,046)
FINANCING TRANSACTIONS		
Increase in public debt issues	1,103,687	582,065
Less: Used for Fiscal Agency loans	(1,167,652)	(478,408)
Cash obtained from (used for) financing	(63,965)	103,657
Increase (decrease) in cash and temporary investments	888,316	(61,029)
Balance — Beginning of Year	158,258	219,287
Balance — End of Year	**1,046,574**	**158,258**

The accompanying notes and supplementary statement are an integral part of these financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989

1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the accounts of the following entities which have been consolidated for reporting purposes:

(i) General Fund — it includes all transactions and balances of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission, special accounts and other statutory spending authorities;

(ii) Special Funds — these are comprised of all amounts set aside from the General Fund by special disposition of the Legislature;

(iii) Crown Service corporations — these are considered to be extensions of existing Government programs; and

(iv) certain Provincial corporations and agencies — considered to support existing Government programs.

Certain Crown corporations which have been identified as transportation and commercial enterprises, and which are intended to be run on commercial lines, are recorded in these financial statements on a modified equity basis. A schedule of entities recorded on a consolidated or modified equity basis may be found on C16.

The British Columbia Housing and Employment Development Financing Authority is not recorded in these financial statements because it is designed to finance housing and other capital projects managed by the private sector without any Provincial government funding. Also excluded are health and educational institutions which are legally distinct from Government and whose boards are required to report separately on their stewardship.

The Natural Gas Price Adjustment Fund, administered by British Columbia Petroleum Corporation, has not been consolidated, as the Fund is held for subsequent distribution to natural gas producers.

The Workers' Compensation Board of British Columbia has neither been consolidated nor recorded on an equity basis because it carries on a quasi-insurance activity funded by contributions from employers and it is not intended to be run on commercial lines. Similarly, the activities of the Insurance Corporation of British Columbia have neither been consolidated nor recorded on an equity basis because it operates as a self-sustaining entity.

Since the purpose of the British Columbia Assessment Authority is to establish and maintain uniform provincial assessments, largely for municipalities, it has neither been consolidated nor recorded on an equity basis in these financial statements.

Separate financial statements for entities which have been either consolidated or recorded on a modified equity basis in these financial statements are included in Section F of the Public Accounts.

(b) PRINCIPLES OF CONSOLIDATION

The accounts of the Crown Service and Provincial corporations and agencies are consolidated with the General Fund and Special Funds after adjusting them to conform with the accounting policies described below. Inter-company accounts and inter-fund revenue and expenditure transactions are eliminated upon consolidation.

The transportation and commercial enterprises, which maintain their accounts in accordance with accounting principles applicable to commercial entities, are included on a modified equity basis. Under this basis, the Government's investment in these enterprises is initially recorded at cost and adjusted annually to include the net earnings/losses and other net equity changes of the enterprises without adjusting them to conform with the accounting policies described below. Since the Government ensures the ongoing activities of these enterprises, full account is taken of losses in the investee companies, even where the cumulative losses exceed the original investment. Inter-company accounts and transactions are not eliminated. However, profit elements included in such transactions, including certain increases in contributed surplus, are eliminated.

No adjustments are made on consolidation to those consolidated entities whose fiscal year-ends are not the same as that of the Government, where the effect of adjustment would not be significant to the consolidated operating results.

(c) BASIS OF ACCOUNTING AND SPECIFIC POLICIES

The basis of accounting, specific policies and 1989 changes in accounting policy, as stated in the Introduction to the Public Accounts, apply to the consolidated financial statements with the following amendments:

- Equity in Government Enterprises represents the Government's investment (including long-term advances) in those Crown corporations which have been identified as transportation and commercial enterprises at cost, adjusted for increases and decreases in the investees' net assets.
- The policies "Investment In and Amounts Due from Crown Corporations and Agencies" and "Revenues from Crown corporations" are not applicable.
- Public debt includes debt obligations of the consolidated Crown corporations, and Commitments include future obligations of all the consolidated entities.
- For these financial statements the gross basis of accounting is followed. In particular, recoveries are reported as revenue.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

2. Cash and Temporary Investments

Included in temporary investments are units in the Province of British Columbia Pooled Investment Portfolios (established pursuant to the *Financial Administration Act,* section 36 (9) (a)) amounting to $1,164 million (1988 – $227 million).

	In Thousands	
	1989	1988
	$	$
Consolidated Revenue Fund	978,276	116,351
Consolidated Crown corporations:		
British Columbia Buildings Corporation	11,000	
British Columbia Food Exhibitions Ltd		440
British Columbia Health Care Research Foundation	8,697	2,754
British Columbia Heritage Trust	2,675	2,056
British Columbia Housing Management Commission	(723)	4,172
B.C. Pavilion Corporation	4,389	3,445
British Columbia Petroleum Corporation	5,753	7,144
British Columbia Systems Corporation	916	456
Creston Valley Wildlife Management Authority Trust Fund	86	44
Discovery Foundation	4,183	1,763
Health Facilities Association of British Columbia	3,801	1,850
Knowledge Network of the West Communications Authority		609
Legal Services Society	5,721	5,174
Medical Services Commission of British Columbia	7,163	7,065
Provincial Capital Commission	2,712	1,928
Science Council of British Columbia	11,925	3,007
	68,298	41,907
	1,046,574	158,258

3. Accounts Receivable

	In Thousands	
	1989	1988
	$	$
Consolidated Revenue Fund	930,103	804,080
Consolidated Crown corporations:		
British Columbia Buildings Corporation	2,428	2,364
British Columbia Educational Institutions Capital Financing Authority	19,337	18,189
British Columbia Food Exhibitions Ltd		466
British Columbia Health Care Research Foundation	4	11
British Columbia Housing Management Commission	8,629	2,826
B.C. Pavilion Corporation	1,791	1,608
British Columbia Petroleum Corporation	6,234	8,168
British Columbia Regional Hospital Districts Financing Authority	35,700	35,136
British Columbia School Districts Capital Financing Authority	49,158	47,957
British Columbia Systems Corporation	1,874	519
Creston Valley Wildlife Management Authority Trust Fund	8	8
Discovery Foundation	300	371
Health Facilities Association of British Columbia	134	135
Knowledge Network of the West Communications Authority		158
Legal Services Society	433	255
Medical Services Commission of British Columbia	3,710	4,625
Provincial Capital Commission	36	57
Provincial Rental Housing Corporation	115	115
Science Council of British Columbia	3,051	133
	132,942	123,101
	1,063,045	927,181

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

4. Inventories

	In Thousands	
	1989	1988
	$	$
Consolidated Revenue Fund	126,450	118,786
Consolidated Crown corporations:		
Creston Valley Wildlife Management Authority Trust Fund	19	14
Provincial Capital Commission	11	9
	126,480	118,809

5. Equity in Government Enterprises

	In Thousands			
	1989			1988
	Investment $	Unremitted Earnings $	Total $	Total $
Transportation				
British Columbia Ferry Corporation		161,468	161,468	146,360
British Columbia Railway Company	267,923	564,790	832,713	782,531
British Columbia Steamship Company (1975) Ltd		(4,335)	(4,335)	9,049
British Columbia Transit		107,169	107,169	107,379
Pacific Coach Lines Limited		42	42	87
	267,923	829,134	1,097,057	1,045,406
Commercial				
British Columbia Hydro and Power Authority	8,091	669,141	677,232	582,894
Housing Corporation of British Columbia		4,650	4,650	4,316
British Columbia Enterprise Corporation	2,751	20,804	23,555	327,201
	10,842	694,595	705,437	914,411
	278,765	1,523,729	1,802,494	1,959,817
1988 Comparatives	617,922	1,341,895	1,959,817	

Unremitted earnings increased from $1,341,895 in 1987/88 to $1,523,729 in 1988/89 for an increase of $181,834.

6. Loans, Advances and Other Investments

	In Thousands	
	1989	1988
	$	$
Consolidated Revenue Fund	294,028	163,027
Consolidated Crown corporations:		
British Columbia Petroleum Corporation	36,016	53,241
Knowledge Network of the West Communications Authority		538
Creston Valley Wildlife Management Authority Trust Fund	165	264
Discovery Foundation	2,222	1,854
	38,403	55,897
	332,431	218,924

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

7. Mortgages Receivable

	In Thousands	
	1989	1988
	$	$
Consolidated Revenue Fund	417,680	322,719
Consolidated Crown corporations:		
Health Facilities Association of British Columbia	3,686	4,004
	421,366	326,723

8. Fiscal Agency Loans

	In Thousands	
	1989	1988
	$	$
Consolidated Revenue Fund	3,532,570	2,409,103
Consolidated Crown corporations:		
British Columbia Educational Institutions Capital Financing Authority	374,964	359,959
British Columbia Regional Hospital Districts Financing Authority	701,864	655,512
British Columbia School Districts Capital Financing Authority	808,690	825,862
	1,885,518	1,841,333
	5,418,088	4,250,436

9. Other Assets

	In Thousands	
	1989	1988
	$	$
Consolidated Revenue Fund	18,170	128,932
Consolidated Crown corporations:		
British Columbia Buildings Corporation	1,370	2,699
British Columbia Food Exhibitions Ltd		3
British Columbia Housing Management Commission	1,843	851
B.C. Pavilion Corporation	407	385
British Columbia Petroleum Corporation	7,732	33,124
British Columbia Regional Hospital Districts Financing Authority	4,559	5,144
British Columbia School Districts Capital Financing Authority	10,121	14,454
British Columbia Systems Corporation	1,383	633
Creston Valley Wildlife Management Authority Trust Fund	5	6
Discovery Foundation	38	39
Knowledge Network of the West Communications Authority		166
Legal Services Society	72	73
Provincial Capital Commission	19	35
Provincial Rental Housing Corporation		16
Science Council of British Columbia	3	2
	27,552	57,630
	45,722	186,562

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

10. Accounts Payable and Accrued Liabilities

	In Thousands	
	1989	1988
	$	$
Consolidated Revenue Fund	1,072,503	974,329
Consolidated Crown corporations:		
British Columbia Buildings Corporation	27,892	37,452
British Columbia Educational Institutions Capital Financing Authority	18,274	17,176
British Columbia Food Exhibitions Ltd		30
British Columbia Health Care Research Foundation	16	12
British Columbia Heritage Trust	96	27
British Columbia Housing Management Commission	5,694	4,468
B.C. Pavilion Corporation	4,415	3,652
British Columbia Petroleum Corporation	2,167	8,969
British Columbia Regional Hospital Districts Financing Authority	36,583	34,578
British Columbia School Districts Capital Financing Authority	48,672	47,471
British Columbia Systems Corporation	16,818	5,420
Creston Valley Wildlife Management Authority Trust Fund	12	7
Discovery Foundation	607	480
Health Facilities Association of British Columbia	110	54
Knowledge Network of the West Communications Authority		540
Legal Services Society	3,970	4,068
Medical Services Commission of British Columbia	113,570	104,035
Provincial Capital Commission	125	113
Provincial Rental Housing Corporation	1,188	1,170
Science Council of British Columbia	201	111
	280,410	269,833
	1,352,913	1,244,162

11. Due to Crown Corporations, Agencies and Funds

	In Thousands	
	1989	1988
	$	$
Consolidated Revenue Fund	60,822	37,624

12. Deferred Revenue

	In Thousands	
	1989	1988
	$	$
Consolidated Revenue Fund	252,776	255,513
Consolidated Crown corporations:		
British Columbia Food Exhibitions Ltd		571
British Columbia Housing Management Commission	283	325
B.C. Pavilion Corporation	1,907	1,794
British Columbia Systems Corporation	345	553
Discovery Foundation	87	190
Knowledge Network of the West Communications Authority		89
Medical Services Commission of British Columbia		32,283
Science Council of British Columbia	101	
	2,723	35,805
	255,499	291,318

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

13. Public Debt

	In Thousands	
	1989	1988
	$	$
Consolidated Revenue Fund	8,730,281	7,637,883
Consolidated Crown corporations:		
British Columbia Buildings Corporation	216,012	228,996
British Columbia Educational Institutions Capital Financing Authority	361,055	342,656
British Columbia Regional Hospital Districts Financing Authority	723,360	693,803
British Columbia School Districts Capital Financing Authority	782,311	803,817
British Columbia Systems Corporation	21,185	22,693
Discovery Foundation		394
Provincial Rental Housing Corporation	45,320	45,595
	2,149,243	2,137,954
	10,879,524	9,775,837

Details of the various terms of repayment for the Consolidated Revenue Fund are available in Notes 13 and 14 to the Combined Financial Statements. Similarly, details of repayment for the Consolidated Crown corporations are available in the financial statements of each consolidated entity. *See* Section F of the Public Accounts for the Crown corporations' financial statements.

14. Net Equity (Deficiency)

	In Thousands	
	1989	1988
	$	$
Net equity (deficiency) - beginning of year	(3,202,231)	(3,272,929)
Net revenue (expenditure) for the year	909,673	70,698
Net equity (deficiency) - end of year	(2,292,558)	(3,202,231)

Included in the net equity (deficiency) of these financial statements are $1,800 million set aside by special disposition of the Legislature for Special Funds (1989 – $743 million).

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

15. Contingencies and Commitments

(a) GUARANTEED DEBT

Guaranteed debt as at March 31, 1989 totalled $5.4 billion (1988 – $7.6 billion). Included in guaranteed debt is that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government, under the authority of a statute, as to net principal or redemption provisions.

(b) CONTINGENT LIABILITIES

(i) Pending litigation

The Government is a defendant in legal actions which may give rise to future liabilities. Because the outcome of the litigation is uncertain, no amount has been recorded in these financial statements.

- **Consolidated Revenue Fund** — The total claimed in specific legal actions, where the estimated or known claim is or exceeds $100,000, amounts to approximately $59 million. *See* Note 17 to the Combined Financial Statements for details.
- **Consolidated Crown corporations** — Medical Services Commission of British Columbia: In the 1988/89 fiscal year an action was commenced by physicians in the section of Emergency Medicine of the British Columbia Medical Association claiming damages, together with interest and costs, for payments allegedly witheld by the Commission. The amount of the damages is not stated in the Writ of Summons served on the Commission. It is the opinion of the Commission's management and its legal counsel that the physicians have no cause of action.

(ii) Other contingent liabilities

The Government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in guaranteed debt. Because all other amounts are uncertain, no liability for them has been recorded in these financial statements.

(c) COMMITMENTS

At the end of each year there are a number of general commitments outstanding for ongoing programs and operations. Such future expenditures of fully consolidated entities are recorded as a charge in the year in which the work or service is performed.

Commitments totalled approximately:

	In Millions	
	1989	1988
	$	$
Capital Contracts	183	150
Operating Contracts	1,006	593
Operating Leases	203	213
	1,392	956

For those entities reported on the modified equity basis, capital contract commitments totalled approximately $30 million (1988 - NIL) and commitments under operating leases totalled approximately $80 million (1988 – $97 million).

(d) SUPERANNUATION AND PENSION ACTUARIAL VALUATION

(i) The Government has statutory responsibilities, in the event of a deficiency existing between the money available for payment of superannuation allowances and the amounts necessary to meet the payment of these allowances, equal to:

- the amount of the deficiency in the case of the Public Service Superannuation Fund; and
- the amount specified by the Lieutenant Governor in Council in the case of the College Pension Fund.

(ii) The funds administered by the Superannuation Commission require that periodic actuarial valuations be performed for the purpose of assessing the adequacy of contribution rates and the financial position of the funds. The reporting of an unfunded liability by the actuary indicates that a deficiency of funds may arise in the future if the actions recommended by the actuary are not followed.

The unfunded liabilities as shown in the **latest actuarial valuations** for the above funds are provided for information purposes:

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

15. Contingencies and Commitments — Continued

	In Thousands	
	Public Service Superannuation as at March 31, 1987	College Pension as at August 31, 1988
	$	$
Total actuarial liability	4,480,089	372,225
Less assets:		
Fund	(2,339,150)	(196,055)
Present value of future contributions	(1,684,877)	(146,356)
Unfunded liability	456,062	29,814

(iii) The Government also has statutory responsibility for any deficiency which arises between the money available in the Members of the Legislative Assembly Superannuation Account for the payment of superannuation allowances and the amounts necessary to meet the payment of such allowances. It is the practice of the government to fully fund such deficiencies at the time a Member or his surviving spouse becomes eligible and elects to receive an allowance. An actuarial valuation of the Account is not required by the *Legislative Assembly Allowances and Pension Act* and no such valuation has been performed.

See Section G of the Public Accounts for further details of these plans.

16. Trust Funds

Amounts held and administered in trust by the Government at the end of the fiscal year totalled $18,227 million (1988-$15,943 million). *See* Note 18 to the Combined Financial Statements for details.

17. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

Beginning in fiscal 1988/89, Non-residential School Property Tax and Medical Services Plan premiums have been recorded as revenue of the Province. In prior years these amounts were recorded as recoveries of expenditures or revenue of an agency, respectively, in accordance with the presentation of the Estimates. For 1987/88 the amounts were $449,330,296 for Non-residential School Tax (property — business(school purposes)) and $421,154,000 for Medical Services Plan premiums. The affected comparative revenue and expenditure amounts have been restated to include these amounts.

In prior years, recoveries of expenditure were netted against expenditures. Commencing in 1988/89, expenditure recoveries are reported as revenue in these financial statements. In addition, changes in provisions for doubtful accounts that were formerly netted against revenue are now reported as expenditures. The British Columbia Liquor Distribution Branch operating costs, which were previously netted against Branch revenue, are now reported as expenditures. The effect of these 1988/89 reclassifications was to increase revenue and expenditure by $649 million (1988 – $497 million).

CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT OF ENTITIES RECORDED ON A CONSOLIDATED OR MODIFIED EQUITY BASIS
FOR THE FISCAL YEAR ENDED MARCH 31, 1989

CROWN SERVICE CORPORATIONS RECORDED ON CONSOLIDATED BASIS

British Columbia Buildings Corporation
British Columbia Systems Corporation

PROVINCIAL CORPORATIONS AND AGENCIES RECORDED ON CONSOLIDATED BASIS

British Columbia Educational Institutions Capital Financing Authority
British Columbia Health Care Research Foundation
British Columbia Heritage Trust
British Columbia Housing Management Commission
B.C. Pavilion Corporation
British Columbia Petroleum Corporation (reported by Petroleum Corporation Fund)
British Columbia Regional Hospital Districts Financing Authority
British Columbia School Districts Capital Financing Authority
Creston Valley Wildlife Management Authority Trust Fund
Discovery Foundation
Health Facilities Association of British Columbia
Legal Services Society
Medical Services Commission of British Columbia
Provincial Capital Commission
Provincial Rental Housing Corporation
The Science Council of British Columbia and Secretariat on Science, Research and Development (Science Council of British Columbia)

TRANSPORTATION COMPANIES AND COMMERCIAL ENTERPRISES RECORDED ON MODIFIED EQUITY BASIS

British Columbia Enterprise Corporation
British Columbia Ferry Corporation
British Columbia Hydro and Power Authority
British Columbia Lottery Corporation
British Columbia Railway Company
British Columbia Steamship Company (1975) Ltd.
British Columbia Transit
Housing Corporation of British Columbia
Pacific Coach Lines Limited

SECTION D

SUPPLEMENTARY SCHEDULES TO THE FINANCIAL STATEMENTS AND DETAILS OF EXPENDITURE BY MINISTERIAL APPROPRIATIONS, STATUTORY APPROPRIATIONS AND SPECIAL FUNDS AND ACCOUNTS TRANSACTIONS

(Unaudited)

for the fiscal year ended March 31, 1989

CONTENTS

Page

Schedule of General Fund Revenue by Source for the Fiscal Years Ended March 31, 1985 through 1989. D 3
Schedule of General Fund Expenditure by Function for the Fiscal Years Ended March 31, 1985 through 1989 . D 5
Schedule of General Fund Expenditure by Group Account Classification for the Fiscal Year Ended March 31, 1989 .... D 6
Schedule of Public Debt........ D 7
Schedule of Payments Based on Contributions........ D 26
Schedule of Obligations Under Capital Leases .... D 27
Schedule of Payments Made to Honour Guarantees .... D 28
Schedule of Investment Portfolio .... D 28

Ministerial Appropriations

Legislation .... D 31
Auditor General .... D 33
Ombudsman........ D 35
Office of the Premier and Executive Council Operations........ D 37
Ministry of Advanced Education and Job Training........ D 39
Ministry of Agriculture and Fisheries........ D 45
Ministry of Attorney General .... D 51
Ministry of State for Thompson-Okanagan and Kootenay, Responsible for Crown Lands .... D 59
Ministry of Economic Development .... D 63
Ministry of Education .... D 69
Ministry of Energy, Mines and Petroleum Resources .... D 75
Ministry of State for Cariboo, Responsible for Environment .... D 81
Ministry of Finance and Corporate Relations........ D 87
Ministry of Forests .... D 95
Ministry of Health .... D 103
Ministry of International Business and Immigration........ D 109
Ministry of Labour and Consumer Services .... D 113
Ministry of Municipal Affairs, Recreation and Culture .... D 117
Ministry of State for Nechako and Northeast, Responsible for Native Affairs........ D 125
Ministry of State for Vancouver Island/Coast and North Coast, Responsible for Parks........ D 129
Ministry of Government Management Services........ D 133
Ministry of Regional Development and Ministry of State for Mainland/Southwest........ D 143
Ministry of Social Services and Housing .... D 147
Ministry of Solicitor General........ D 153
Ministry of Tourism and Provincial Secretary .... D 159
Ministry of Transportation and Highways .... D 171

Other Appropriations .... D 179

Special Funds and Accounts (Transactions)

Summary of Fund Balances .... D 185
Fixed Capital (Perpetual) Funds .... D 186
Other .... D 187

GENERAL FUND SCHEDULE OF REVENUE BY SOURCE FOR THE FISCAL YEARS ENDED MARCH 31

(Unaudited)

	1985	1986	1987	1988	1989
	$	$	$	$	$
Taxation Revenue					
Personal income	1,853,296,653	2,073,087,994	2,248,096,283	2,789,965,421	2,995,338,704
Corporation income	366,164,204	323,481,377	280,646,755	473,407,007	600,269,687
Social service	1,331,342,643	1,451,761,470	1,540,776,120	1,463,087,240	1,716,709,119
Gasoline	411,932,509	354,771,589	317,884,426	380,889,168	399,694,555
Motive fuel use	56,394,694	65,248,415	55,512,732	68,594,943	69,172,500
Tobacco	159,315,452	188,270,554	212,014,503	227,794,625	259,191,049
Property Business (School Purpose)	654,791,527	561,964,579	478,397,628	449,330,296	490,967,914
Property purchase			668,721	140,130,010	248,558,442
Corporation capital	86,998,874	94,340,292	87,205,128	56,761,544	13,614,331
Property (rural areas)	41,008,063	38,203,592	35,798,956	42,740,634	44,665,741
Insurance premium	22,039,794	25,295,256	34,681,187	54,215,088	82,323,457
Hotel room	25,099,624	27,656,537	41,484,460	40,027,685	45,391,868
Horse racing	6,801,580	7,183,734	6,720,064	6,682,356	5,747,822
Succession and gift	159,231	100,004	15,760	9,501	2,294
Total Taxation Revenue	**5,015,344,848**	**5,211,365,393**	**5,339,902,723**	**6,193,635,518**	**6,971,647,483**
Natural Resource Revenue					
Minerals—					
Petroleum and natural gas—					
British Columbia Petroleum Corporation and natural gas royalties	140,013,142	53,663,385	57,215,426	53,664,809	55,735,871
Permits and fees	97,811,166	133,592,498	68,093,150	92,594,710	146,099,394
Petroleum royalties	100,061,797	86,540,200	44,957,545	51,850,844	38,400,452
Revenue from other minerals	54,223,756	57,190,443	55,585,175	53,587,062	74,650,507
	392,109,861	330,986,526	225,851,296	251,697,425	314,886,224
Forests					
Logging tax	4,313,466	5,146,017	8,841,478	31,530,577	50,031,765
Timber sales	97,411,290	93,441,902	103,380,044	350,505,834	413,468,524
Small business enterprise		20,449,791	28,971,611	47,227,650	134,455,505
Forest scaling fees	5,417,582	2,458,346	4,230,579	3,901,481	2,824,088
Lumber Export Tax				278,998,574	5,782,109
Other forest revenue	20,161,932	22,648,501	39,882,565	32,417,225	71,792,989
	127,304,270	144,144,557	185,306,277	744,581,341	678,354,980
Water resources	190,840,415	213,890,683	235,642,576	214,970,741	255,518,703
Wildlife Act — fees and licences	10,658,970	10,530,864	10,791,085	11,708,640	12,567,058
Total Natural Resource Revenue	**720,913,516**	**699,552,630**	**657,591,234**	**1,222,958,147**	**1,261,326,965**

GENERAL FUND SCHEDULE OF REVENUE BY SOURCE FOR THE FISCAL YEARS ENDED MARCH 31 — Continued

(Unaudited)

	1985	1986	1987	1988	1989
	$	$	$	$	$
Other Revenue					
Sales and services—					
Medical service plan premiums	328,813,607	355,178,620	380,803,000	421,154,000	580,809,243
Farm income assurance	26,272,675	24,889,460	15,972,254	12,075,856	13,300,554
Lottery	84,493,299	105,272,970	160,705,588	165,064,316	188,745,334
Land registry fees	27,318,053	33,666,671	37,102,055	17,660,526	24,637,163
Land leases rentals and fees	13,686,163	25,096,583	25,202,232	28,676,290	50,830,602
Other	49,800,115	32,873,833	42,892,422	48,998,924	51,387,884
	530,383,912	576,978,137	662,677,551	693,629,912	909,710,780
Licences and permits —					
Motor vehicle licences and permits	124,191,583	116,321,485	129,030,240	136,820,946	192,663,683
Other	46,469,541	49,558,137	54,376,324	62,651,162	70,563,849
	170,661,124	165,879,622	183,406,564	199,472,108	263,227,532
Fines and penalties	16,248,367	15,126,079	17,878,554	24,409,228	29,149,560
Income from investments	106,352,207	84,349,718	53,168,912	68,354,701	133,758,309
Sale of salt water ferry assets		60,611,966			
Municipal and other governments	3,325,934	2,804,908	2,504,610	4,595,149	4,651,187
Miscellaneous	59,046,477	56,255,077	50,693,228	61,080,882	63,446,190
Total Other Revenue	**886,018,021**	**962,005,507**	**970,329,419**	**1,051,541,980**	**1,403,943,558**
Contributions from Government Enterprises					
Liquor Distribution Branch	355,898,655	398,375,011	424,786,708	425,039,923	416,255,437
British Columbia Buildings Corporation	4,404,000		2,645,000	22,965,000	22,712,000
British Columbia Ferry Corporation			9,865,728		
British Columbia Railway Company			10,307,540	20,615,080	
British Columbia System Corporation					
Pacific Coach Lines				1,175,000	50,000
Total Contributions from Government Enterprises	**360,302,655**	**398,375,011**	**447,604,976**	**469,795,003**	**439,017,437**
Contributions from the Federal Government					
Established programs financing	1,059,490,000	1,091,252,000	1,205,263,000	1,215,270,017	1,230,181,638
Fiscal stabilization	35,000,000		360,000		
Canada Assistance Plan	572,860,899	595,744,375	611,266,561	630,957,596	667,799,613
Statutory and other subsidies	5,895,275	2,515,831	2,515,831	2,515,831	2,515,831
Other shared costs and grants in aid	98,403,659	114,342,154	152,754,112	147,096,736	188,853,141
Reciprocal Taxation Agreement	19,318,000	21,786,075	21,097,000	24,090,784	20,530,186
Total Contributions from the Federal Government	**1,790,967,833**	**1,825,640,435**	**1,993,256,504**	**2,019,930,964**	**2,109,880,409**
General Fund Revenue	**9,096,938,976**	**8,773,546,873**	**9,408,684,856**	**10,957,861,612**	**12,185,815,852**
Less transfer to Budget Stabilization Fund				(717,377,000)	(591,917,000)
Total General Fund Revenue	**8,773,546,873**	**9,096,938,976**	**9,408,684,856**	**10,240,484,612**	**11,593,898,852**

GENERAL FUND SCHEDULE OF EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31

(Unaudited)

	1985	1986	1987	1988	1989
	$	$	$	$	$
Health					
Hospital care	1,508,805,205	1,566,858,422	1,726,917,117	1,881,711,408	2,059,263,778
Medical care	1,094,625,155	1,144,862,230	1,243,309,803	1,272,014,530	1,374,992,079
Preventive care	376,020,645	385,305,248	407,103,593	457,636,217	514,138,611
Other health	62,354,383	64,231,614	68,421,683	72,721,434	63,832,675
Total Health	**3,041,805,388**	**3,161,257,514**	**3,445,752,196**	**3,684,083,589**	**4,012,227,143**
Social Services					
Social assistance	1,039,459,438	1,064,939,570	1,051,187,460	1,080,354,891	1,124,203,109
Child welfare	95,713,312	100,889,698	102,723,441	116,011,482	115,827,924
Other social services	131,319,762	131,764,979	143,930,641	152,437,253	171,101,325
Total Social Services	**1,266,492,512**	**1,297,594,247**	**1,297,841,542**	**1,348,803,626**	**1,411,132,358**
Education					
Elementary and secondary	1,467,064,547	1,386,650,019	1,441,096,782	1,531,193,989	1,673,347,998
Post secondary	632,482,662	641,874,082	673,684,594	751,447,315	860,465,284
Other education	321,534,908	326,385,295	349,072,532	345,592,877	346,770,975
Total Education	**2,421,082,117**	**2,354,909,396**	**2,463,853,908**	**2,628,234,181**	**2,880,584,257**
Protection of Persons and Property					
Law enforcement	161,539,905	168,804,946	181,458,006	197,361,212	205,489,102
Police protection	75,249,966	80,589,758	87,073,490	95,393,063	103,845,756
Corrections	110,338,853	115,404,274	118,885,197	125,693,223	138,121,873
Other protection and regulation	88,523,113	86,022,679	85,694,380	90,431,718	106,408,987
Total Protection of Persons and Property	**435,651,837**	**450,821,657**	**473,111,073**	**508,879,216**	**553,865,718**
Transportation					
Road and air	644,112,010	1,004,707,861	872,916,609	678,627,813	573,471,622
Ferries	82,732,943	70,656,904	73,600,681	73,801,409	66,479,593
Railways	467,778,395	5,425,000	13,611,073	15,650,000	16,045,848
Public transit	68,365,757	75,660,369	160,757,155	159,601,526	173,152,838
Total Transportation	**1,262,989,105**	**1,156,450,134**	**1,120,885,518**	**927,680,748**	**829,149,901**
Natural Resources and Economic Development					
Forests (including fire suppression)	250,861,827	368,007,863	321,669,533	410,565,232	481,478,516
Minerals and mines	22,966,870	19,038,660	26,130,414	27,680,022	22,833,838
Environment and agriculture	180,789,571	189,816,590	167,538,251	166,090,212	197,342,379
Fish and game	20,347,675	22,892,529	24,915,231	27,766,230	30,338,957
Trade and industry	49,328,403	60,237,682	91,305,524	102,738,582	134,770,068
Total Natural Resources and Economic Development	**524,294,346**	**659,993,324**	**631,558,953**	**734,840,278**	**866,763,758**
Other					
Local government	218,225,167	222,240,677	231,553,125	242,969,009	245,487,283
Housing support	31,052,177	43,121,711	55,821,099	28,623,907	35,710,779
Recreation and culture	102,277,426	145,774,737	351,228,057	134,505,564	133,718,817
Valuation adjustments		54,618,300	(88,447,000)		29,301,560
Total Other	**351,554,770**	**465,755,425**	**550,155,281**	**406,098,480**	**444,218,439**
General Government					
Legislature	7,836,393	10,165,091	18,575,441	16,426,282	16,512,557
Elections	2,610,532	6,821,190	12,279,343	3,339,350	4,486,637
Administration	178,522,148	157,770,970	171,808,679	222,226,148	185,953,030
Total General Government	**188,969,073**	**174,757,251**	**202,663,463**	**241,991,780**	**206,952,224**
Debt Servicing-Third Parties	274,580,713	341,893,816	383,580,609	525,277,283	530,786,918
Debt Servicing-Budget Stabilization Fund					77,329,702
Transfer to Budget Stabilization Fund				25,528,582	79,000,000
Total Expenditure	**9,767,419,861**	**10,063,432,764**	**10,569,402,543**	**11,031,417,763**	**11,892,010,418**

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* Expenditure by function has been restated to more closely conform to the presentation used by Statistics Canada.

GENERAL FUND SCHEDULE OF EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION FOR FISCAL YEAR ENDED MARCH 31, 1989

(Unaudited)

Ministry of	Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Transfers to Special Fund $	Other Expenditures $	Less Recoveries $	Total Expenditures $
Legislation	8,747,655	2,816,504	582,145	115,000		3,661,193		15,922,497
Auditor General	3,971,324	849,915	206,293	40,000			(19,876)	5,047,656
Ombudsman	1,910,411	708,512	31,413					2,650,336
Office of the Premier and Executive Council Operations	2,263,556	654,376	51,692					2,969,624
Advanced Education and Job Training	12,166,559	7,926,771	1,466,080	892,332,413		4,350,770	(4,727,295)	913,515,298
Agriculture and Fisheries	16,282,153	10,188,979	1,547,714	40,207,523		26,885,318	(5,019,932)	90,091,755
Attorney General	84,849,880	84,443,584	6,850,692	28,410,776		1,253,743	(960,573)	204,848,102
State for Thompson-Okanagan and Kootenay, Responsible for Crown Lands	17,120,594	12,727,931	1,658,742			700	(293,172)	31,214,795
Economic Development	161,671	2,777	2,367					166,815
Education	12,200,909	43,428,940	2,972,509	1,971,319,328			(50,690,874)	1,979,230,812
Energy, Mines and Petroleum Resources	13,582,455	14,095,075	3,080,519	1,137,081			(2,908,765)	28,986,365
State for Cariboo, Responsible for Environment	43,718,571	35,494,100	8,495,801	1,137,448			(1,386,877)	87,459,043
Finance and Corporate Relations	35,962,322	28,786,631	4,094,317	7,219,513		22,040,008	(13,028,519)	85,074,272
Forests	129,439,367	319,794,585	24,506,809	7,844,190			(106,435)	481,478,516
Government Management Services	38,170,524	22,395,889	21,346,129	5,593,000		2,823,145	(31,701,573)	58,627,114
Health	175,256,490	98,370,922	10,444,958	3,674,374,071		1,147,790	(29,565,798)	3,930,028,433
International Business and Immigration	5,954,298	14,369,683	1,775,454	5,644,825		301,329	(43,591)	28,001,998
Labour and Consumer Services	28,112,680	15,265,014	2,678,560	22,138,849			(5,839,031)	62,356,072
Municipal Affairs, Recreation and Culture	28,341,093	18,611,368	1,975,349	409,680,468		633,670	(1,870,698)	457,371,250
State for Nechako and Northeast, Responsible for Native Affairs	750,590	649,650	57,807	1,566,152		682		3,024,881
State for Vancouver Island/Coast and North Coast, Responsible for Parks	15,036,987	14,502,870	3,828,945	14,000			(642,246)	32,740,556
Regional Development and Ministry of State for Mainland/Southwest	17,751,285	16,138,036	3,632,511	6,844,014		13,485,736	(894)	57,850,688
Social Services and Housing	147,831,528	57,009,476	7,274,414	1,214,391,916		8,999,005	(3,446,871)	1,432,059,468
Solicitor General	106,298,521	71,252,726	12,742,969	131,453,313		648,857	(20,018,647)	302,377,739
Tourism and Provincial Secretary	8,793,672	20,413,302	1,003,797	5,618,897		724,351	(62,386)	36,491,633
Transportation and Highways	146,035,534	313,343,040	108,563,951	85,210,858		182,480	(578,800)	652,757,063
Other Appropriations	5,247,174	5,369,478	855,397	151,202,045	79,000,000	1,016,085,710	(348,092,167)	909,667,637
Total Expenditure	1,105,957,803	1,229,610,134	231,727,334	8,663,495,680	79,000,000	1,103,224,487	(521,005,020)	11,892,010,418
Comparative—1988 Expenditure	1,272,552,079	1,013,208,955	353,717,521	7,897,962,389	25,528,582	848,474,891	(380,026,654)	11,031,417,763

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1989

(Unaudited)

PUBLIC DEBT

Public debt represents direct debt obligations for the purpose of the Province of British Columbia and fiscal agency borrowings. Fiscal agency borrowings represent borrowings made by the Minister of Finance and Corporate Relations, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chapter 15).

For the purpose of the Province of British Columbia

	April 1/88 $	Issues $	Retirements $	March 31/89 $	Net increase or (decrease) 1989 $	Net increase or (decrease) 1988 $
Short-term Promissory Notes	207,394,445	575,348,293	632,642,738	150,100,000	(57,294,445)	(386,027,528)
Treasury Bills	780,000,000	3,120,000,000	3,120,000,000	780,000,000		130,000,000
Province of British Columbia Notes and Bonds	4,378,972,710	265,336,500	254,885,050	4,389,424,160	10,451,450	529,506,717
Total	5,366,367,155	3,960,684,793	4,007,527,788	5,319,524,160	(46,842,995)	273,479,189

SHORT-TERM PROMISSORY NOTES

Short-term promissory notes are short-term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short-term promissory notes are issued under the authority of the *Financial Administration Act* and an Order in Council of the Lieutenant Governor in Council.

Short-term promissory notes (the "Notes") have the following characteristics:

- — the principal amount of Notes outstanding at any time, for the purpose of the Province of British Columbia, may not exceed $1.15 billion in Canadian funds.
- — the Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount.
- — the Notes mature in 365 days or less.

TREASURY BILLS

Treasury bills are short-term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Treasury bills do not pay interest but are sold at a discount and mature at par. The difference between issue price and par at maturity represents the lenders' income in lieu of interest.

Treasury bills have the following characteristics:

- — issued at a discount in lieu of interest payments
- — maturity: 91 days
- — issued in Canadian currency
- — transferable
- — bought and sold on the open market.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1989 — Continued

(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/88 $	Issues $	Retirements[1] $	Amount Outstanding Mar. 31/89 $	Interest and Redemption Provisions
May 30, 1988	June 4, 1985	10.50	Notes	PRG	50,000,000		50,000,000		Interest payable semi-annually, not redeemable prior to maturity.
Aug. 23, 1988	Aug. 23, 1983	11.50	Notes	PRB	100,000,000		100,000,000		Interest payable semi-annually, not redeemable prior to maturity.
Apr. 26, 1989	Apr. 26, 1984	12.40	Notes	BCSF-1[2]	183,694,695		1,741,534	181,953,161	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring payments are imposed or levied.
June 2, 1989	Mar. 29, 1985	7.26	Note	P-Y5	4,264,000			4,264,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 2, 1989	Mar. 29, 1985	7.26	Note	P-H4	5,000,000			5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 21, 1989	Aug. 21, 1987	8.00	Note	PRT	30,000,000		720,000	29,280,000	Interest payable semi-annually at 8.00% minus an inflation factor based on a revalued principal: redeemable prior to maturity on any interest payment date, in whole or in part at the option of the lender.
Oct. 1, 1989	Oct. 1, 1984	12.75	Note	PRE	15,000,000			15,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Oct. 1, 1989	Mar. 29, 1985	7.60	Note	P-Y6	4,916,000			4,916,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 1, 1989	Mar. 29, 1985	7.60	Note	P-H6	4,920,000			4,920,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 3, 1989	Mar. 29, 1985	7.94	Note	P-Y7	5,367,000			5,367,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

Nov. 3, 1989	Mar. 29, 1985	7.94	Note	P-H6A	3,000,000	3,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 8, 1989	Mar. 29, 1985	7.83	Note	P-YA	6,468,000	6,468,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Jan. 5, 1990	Mar. 29, 1985	8.17	Note	P-YB	6,391,000	6,391,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Feb. 2, 1990	Mar. 29, 1985	8.33	Note	P-YC	3,094,000	3,094,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Feb. 2, 1990	Nov. 6, 1986	8.33	Note	P-HA	3,000,000	3,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Mar. 3, 1990	Mar. 29, 1985	8.29	Note	P-YD	10,319,000	10,319,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Mar. 3, 1990	Nov. 6, 1986	8.29	Note	P-HB	3,000,000	3,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Apr. 1, 1990	Nov. 6, 1986	8.14	Note	P-HC	5,000,000	5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Apr. 1, 1990	Nov. 6, 1986	8.14	Note	P-YE	3,155,000	3,155,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Apr. 15, 1990	Apr. 15, 1985	12.00	Notes	BCEC-4	125,000,000	125,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
May 1, 1990	Nov. 6, 1986	7.85	Note	P-YF	6,000,000	6,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 1, 1990	Mar. 29, 1985	8.08	Note	P-BB	6,000,000	6,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Aug. 1, 1990	July 31, 1987	8.08	Note	P-BH	6,000,000	6,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 1, 1990	Nov. 6, 1986	7.91	Note	P-CH	1,500,000	1,500,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 1, 1990	Nov. 16, 1987	7.91	Note	P-BC	10,500,000	10,500,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1989 — Continued

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES AND BONDS

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/88 $	Issues $	Retirements[1] $	Amount Outstanding Mar. 31/89 $	Interest and Redemption Provisions
Dec. 10, 1990	Dec. 10, 1985	9.75	Notes	PRK	237,978,338			237,978,338	Interest payable semi-annually, not redeemable prior to maturity.
Dec. 18, 1990	Dec. 18, 1986	9.375	Notes	BCEC-6	150,000,000			150,000,000	Interest payable annually, redeemable in whole at the option of the Province, extendable to December 1994.
Dec. 22, 1990	Dec. 22, 1986	8.50	Notes	PRO	100,000,000			100,000,000	Interest payable semi-annually, not redeemable prior to maturity, extendable to December 22, 2002 at 8.75% semi-annual interest.
Jan. 15, 1991	Nov. 6, 1986	7.01	Note	P-DH	5,000,000			5,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Jan. 15, 1991	Nov. 6, 1986	7.01	Note	P-BD	10,000,000			10,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 1, 1991	Mar. 29, 1985	6.79	Note	P-BE	3,000,000			3,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 1, 1991	Nov. 6, 1986	6.79	Note	P-EH	3,000,000			3,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 30, 1991	Nov. 6, 1986	6.90	Note	P-FH	3,000,000			3,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 30, 1991	Nov. 6, 1986	6.90	Note	P-BF	6,000,000			6,000,000	Interest payable semi-annually, not redeemable prior to maturity.
June 1, 1991	June 15, 1984	5.75	Note	P-BCR J(C)-1	14,000,000			14,000,000	Interest payable semi-annually, not redeemable prior to maturity.
June 1, 1991	June 1, 1988	9.625	Bond	BCSB-1		242,056,500	89,300,600	152,755,900	Interest payable annually, redeemable prior to maturity on June 1 or December 1, in whole or in part at the option of the bond holders.
June 15, 1991	Mar. 29, 1985	7.08	Note	P-BG	7,000,000			7,000,000	Interest payable semi-annually, not redeemable prior to maturity.
June 15, 1991	Nov. 6, 1986	7.08	Note	P-GH	3,000,000			3,000,000	Interest payable semi-annually, not redeemable prior to maturity.

July 6, 1991	July 6, 1984	13.50	Note	BCEC-2	68,000,000	68,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Aug. 1, 1991	June 15, 1984	7.66	Note	P-BCR U(C)1	10,000,000	10,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Aug. 15, 1991	Aug. 15, 1986	Floating Rate	Note	PRM	157,000,000	157,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Sept. 1, 1991	June 15, 1984	5.75	Note	P-BCR K(C)-1	7,500,000	7,500,000	Interest payable semi-annually, not redeemable prior to maturity.
Sept. 15, 1991	Mar. 29, 1985	7.54	Note	P-BH	10,000,000	10,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Sept. 15, 1991	Nov. 6, 1986	7.54	Note	P-HH	10,000,000	10,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Sept. 15, 1991	Oct. 30, 1987	3.75	Note	P-C	3,000,000	3,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 1, 1991	Mar. 29, 1985	7.14	Note	P-BJ	899,000	899,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 1, 1991	July 31, 1987	7.145	Note	P-HJ	5,000,000	5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 10, 1991	July 31, 1987	7.14	Note	P-YG	9,101,000	9,101,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 27, 1991	Nov. 27, 1986	9.25	Note	PRN	195,173,000	195,173,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 29, 1991	Nov. 29, 1984	12.25	Note	BCEC-3	100,000,000	100,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Dec. 30, 1991	Nov. 6, 1986	6.93	Bond	P-BK	5,000,000	5,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Feb. 10, 1992	July 31, 1987	6.75	Note	P-HK	4,928,000	4,928,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Mar. 1, 1992	July 31, 1987	6.90	Note	P-YH	8,000,000	8,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Apr. 15, 1992	June 15, 1984	6.00	Note	P-BCR M(C)-1	10,000,000	10,000,000	Interest payable semi-annually, callable April 15, 1987 or any date thereafter, redeemable in whole or in part at the option of the lender.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1989 — Continued

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES AND BONDS

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/88 $	Issues $	Retirements[1] $	Amount Outstanding Mar. 31/89 $	Interest and Redemption Provisions
May 9, 1992	Nov. 14, 1988	7.38	Note	P-HP-HL		8,000,000		8,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
May 10, 1992	Nov. 16, 1987	7.38	Note	P-YJ	7,014,000			7,014,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
May 21, 1992	Oct. 30, 1987	4.00	Note	P-D	1,000,000			1,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 15, 1992	Oct. 30, 1987	4.00	Note	P-E	1,000,000			1,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
July 2, 1992	July 31, 1987	7.45	Note	P-BL	7,000,000			7,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
July 2, 1992	Nov. 14, 1988	7.45	Note	P-HP-HM		3,000,000		3,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 10, 1992	July 31, 1987	7.49	Note	P-YK	6,260,000			6,260,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 10, 1992	July 31, 1987	7.49	Note	P-HN	2,500,000			2,500,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 7, 1992	July 31, 1987	7.50	Note	P-YL	5,000,000			5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 15, 1992	Oct. 30, 1987	4.00	Note	P-F	1 500,000			1,500,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

Sept. 15, 1992	Oct. 30, 1987	5.00	Note	P-MD	18,724,000			18,724,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 15, 1992	Oct. 30, 1987	5.00	Note	P-N	10,000,000			10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 10, 1992	July 31, 1987	7.49	Note	P-YM	5,000,000			5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 25, 1992	Oct. 25, 1985	10.76	Note	BCJY-3[1]	28,595,000			28,595,000	Interest payable semi-annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Nov. 10, 1992	Nov. 16, 1987	7.51	Note	P-YN	8,907,000			8,907,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 15, 1992	Nov. 14, 1988	7.76	Note	P-HP-HP		3,000,000		3,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 8, 1992	July 31, 1987	7.38	Note	P-YO	8,199,000			8,199,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Jan. 10, 1993	July 31, 1987	7.26	Note	P-YP	4,627,000			4,627,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Feb. 9, 1993	June 15, 1984	7.25	Note	P-BCR R1(C)1	5,658,000			5,658,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Mar. 1, 1993	Nov. 6, 1986	5.00	Bond	P-C	15,000,000			15,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 3, 1993	Mar. 3, 1988	9.25	Bond	BCEC-7	117,347,000			117,347,000	Interest payable semi-annually, redeemable in whole at the option of the Province.
Mar. 8, 1993	July 31, 1987	7.23	Note	P-HQ	6,500,000			6,500,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Mar. 27, 1993	Mar. 27, 1986	9.45	Note	BCEC-4[1]	40,000,000			40,000,000	Interest payable semi-annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Apr. 8, 1993	Apr. 8, 1986	9.10	Note	BCJY-5[1]	47,520,000			47,520,000	Interest payable semi-annually, not redeemable prior to maturity.
Apr. 13, 1993	Apr. 2, 1986	9.20	Note	PRL	74,280,076		10,908,678	63,371,398	Interest payable semi-annually, serial redemption.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981 For the Fiscal Year Ended March 31, 1989 — Continued

(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/88 $	Issues $	Retirements[1] $	Amount Outstanding Mar. 31/89 $	Interest and Redemption Provisions
Apr. 23, 1993	Apr. 23, 1985	11.41	Note	BCJY-2[1]	40,223,950			40,223,950	Interest payable semi-annually, redeemable in whole at the option of the Province.
May 1, 1993	Nov. 6, 1986	5.25	Bond	P-D	25,000,000			25,000,000	Interest payable semi-annually, not redeemable prior to maturity.
May 9, 1993	July 31, 1987	7.34	Note	P-YQ	10,000,000			10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 1, 1993	Nov. 6, 1986	5.25	Bond	P-F	10,000,000			10,000,000	Interest payable semi-annually, not redeemable prior to maturity.
June 7, 1993	June 15, 1984	7.48	Note	P-BCRRA1(C)1	4,000,000			4,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 7, 1993	July 31, 1987	7.48	Note	P-HR	6,000,000			6,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 8, 1993	June 15, 1984	7.48	Note	P-BCRRA2(C)1	11,000,000			11,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
July 9, 1993	Nov. 14, 1988	7.69	Note	P-SD-YR		5,130,000		5,130,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 10, 1993	June 15, 1984	7.61	Note	P-BCR R3(C)1	8,189,000			8,189,000	Interest payable semi-annually, not redeemable prior to maturity.
Oct. 15, 1993	Nov. 6, 1986	5.25	Bond	P-G	15,000,000			15,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Province.
Oct. 20, 1993	Oct. 20, 1983	12.00	Bonds	PRC	150,000,000			150,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Oct. 29, 1993	Oct. 29, 1986	10.67	Note	BCJY-7[1]	25,000,000			25,000,000	Interest payable annually, not redeemable prior to maturity.

Oct. 29, 1993	Oct. 29, 1986	8.00	Note	BCJC-5	25,000,000			25,000,000	Interest payable semi-annually, redeemable in whole if taxation laws requiring additional payments are imposed or levied.
Dec. 9, 1993	Dec. 9, 1983	12.00	Bonds	BCEC-1	125,000,000			125,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Dec. 15, 1993	Nov. 6, 1986	7.00	Bond	P-AH	7,000,000			7,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Dec. 15, 1993	Nov. 6, 1986	7.00	Bond	P-Z	7,000,000			7,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Jan. 10, 1994	Nov. 14, 1988	7.47	Note	P-HP-HS2		4,150,000		4,150,000	Interest payable semi-annually, not redeemable prior to maturity.
Apr. 1, 1994	June 15, 1984	4.50	Note	P-BCR H(C)1	12,341,000		409,000	11,932,000	Interest payable semi-annually, callable at 99.21 prior to April 1, 1985; thereafter price increases annually on April 1 until 1993; Callable at 100 on or after April 2, 1993. U.S. par value $10,000,000.
Sept. 9, 1994	June 15, 1984	8.92	Note	P-BCR R4(C)1	10,000,000			10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 10 1994	June 15, 1984	8.92	Note	P-BCR R5(C)1	2,681,000			2,681,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 20, 1995	June 20, 1985	11.00	Bonds	PRH	225,000,000			225,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Aug. 7, 1995	June 15, 1984	8.93	Note	P-BCR R6(C)1	10,000,000			10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 8, 1995	June 15, 1984	8.93	Note	P-BCR R7(C)1	7,264,000			7,264,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 9, 1995	June 15, 1984	9.16	Note	P-BCR R8(C)1	5,000,000			5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 10, 1995	June 15, 1984	9.34	Note	P-BCR R9(C)1	13,197,000			13,197,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 30, 1995	June 15, 1984	7.54	Note	P-BCR P(C)1	15,000,000			15,000,000	Interest payable semi-annually, callable December 30, 1988 or any interest payment date thereafter, in whole or in part.
Jan. 31, 1996	Jan. 31, 1984	12.25	Note	BCJC-3	10,000,000			10,000,000	Interest payable annually, annual instalments of $1,000,000 payable Jan. 31, 1991 to 1995, balance due Jan. 31, 1996.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1989 — Continued

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES AND BONDS

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/88 $	Issues $	Retirements[1] $	Amount Outstanding Mar. 31/89 $	Interest and Redemption Provisions
Apr. 15, 1996	Apr. 15, 1986	8.41	Note	BCJY-6[1]	39,400,000			39,400,000	Interest payable semi-annually, not redeemable prior to maturity.
May 6, 1996	May 6, 1986	9.25	Note	BCEC-5	150,000,000			150,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
July 2, 1996	June 15, 1984	7.26	Note	P-BCR T(C)1	20,000,000			20,000,000	Interest payable semi-annually, callable July 2, 1991 or any interest payment date thereafter, in whole or in part.
July 9, 1996	June 15, 1984	8.97	Note	P-BCR R10(C)1	5,000,000			5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 10, 1996	June 15, 1984	8.98	Note	P-BCR R11(C)1	10,000,000			10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 10, 1996	June 15, 1984	9.07	Note	P-BCR R12(C)1	19,962,000			19,962,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 1, 1996	June 15, 1984	16.875	Note	P-BCR AS-U(C)1	8,470,862		839,155	7,631,707	Interest payable semi-annually, serial redemption December 1, 1986 to 1995. U.S. par value $6,396,000.
Feb. 26, 1997	Feb. 26, 1987	8.50	Bonds	PRQ	195,000,000			195,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 30, 1997	June 15, 1984	7.08	Note	P-BCR V(C)1	24,000,000			24,000,000	Interest payable semi-annually, callable March 30, 1990 or any interest payment date thereafter, in whole or in part.
May 4, 1997	June 15, 1984	9.22	Note	P-BCR R13(C)-1	17,000,000			17,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 10, 1997	June 15, 1984	9.18	Note	P-BCR R14(C)1	15,000,000			15,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

June 15, 1997	June 15, 1984	7.38	Note	P-BCR X(C)-1	10,000,000		10,000,000	Interest payable semi-annually, callable June 15, 1990 or any interest payment date thereafter, in whole or in part.
July 15, 1997	June 15, 1984	7.45	Note	P-BCR Z(C)-1	15,000,000		15,000,000	Interest payable semi-annually, callable July 15, 1990 or any interest payment date thereafter, in whole or in part.
Nov. 25, 1997	Nov. 25, 1987	10.25	Bonds	PRV	122,022,000		122,022,000	Interest payable semi-annually, not redeemable prior to maturity.
Apr. 9, 1998	Apr. 9, 1987	7.75	Bonds	PRS	300,000,000		300,000,000	Interest payable semi-annually, retractable April 9, 1990. Interest rate after April 9, 1990 is 8.25.
June 1, 1998	June 15, 1984	7.98	Note	P-BCR AB(C)-1	7,000,000		7,000,000	Interest payable semi-annually, callable June 1, 1990.
Sept. 1, 1998	June 15, 1984	8.00	Note	P-BCR AC(C)-1	10,000,000		10,000,000	Interest payable semi-annually, callable September 1, 1991 or any interest payment date thereafter, in whole or in part.
Nov. 1, 1998	June 15, 1984	8.125	Note	P-BCR AD(C)-1	20,000,000		20,000,000	Interest payable semi-annually, callable November 1, 1991 or any interest payment date thereafter, in whole or in part.
June 1, 1999	June 15, 1984	9.45	Note	P-BCR AE(C)-1	10,000,000		10,000,000	Interest payable semi-annually, callable June 1, 1992 or any interest payment date thereafter, in whole or in part.
June 8, 1999	June 15, 1984	10.02	Note	P-BCR R15(C)-1	28,876,000		28,876,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 15, 1999	June 15, 1984	10.36	Note	P-BCR AF(C)-1	20,000,000		20,000,000	Interest payable semi-annually, callable August 15, 1992 or any interest payment date thereafter, in whole or in part.
Sept. 10, 1999	June 15, 1984	10.22	Note	P-BCR R16(C)-1	12,500,000		12,500,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 15, 1999	June 15, 1984	10.40	Note	P-BCR AH(C)-1	8,000,000		8,000,000	Interest payable semi-annually, callable October 15, 1992 or any interest payment date thereafter, in whole or in part.
June 19, 2000	June 15, 1984	9.75	Note	P-BCR AK(C)-1	50,000,000		50,000,000	Interest payable semi-annually, callable June 14, 1993 or any interest payment date thereafter, in whole or in part.
Nov. 3, 2000	June 15, 1984	10.50	Note	P-BCR AL(C)-1	50,000,000		50,000,000	Interest payable semi-annually, callable November 3, 1993 or any interest payment date thereafter, in whole or in part.
Jan. 15, 2001	June 15, 1984	10.40	Note	P-BCR AM(C)-1	50,000,000		50,000,000	Interest payable semi-annually, callable January 15, 1994 or any interest payment date thereafter, in whole or in part.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1989 — Continued

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES AND BONDS

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/88 $	Issues $	Retirements[1] $	Amount Outstanding Mar. 31/89 $	Interest and Redemption Provisions
Sept. 20, 2001	June 15, 1984	9.75	Note	P-BCR AN(C)-1	75,000,000			75,000,000	Interest payable semi-annually, callable September 20, 1994 or any interest payment date thereafter, in whole or in part.
Jan. 15, 2002	June 15, 1984	9.05	Note	P-BCR AP(C)-1	30,000,000			30,000,000	Interest payable semi-annually, callable June 15, 1995 or any interest payment date thereafter, in whole or in part.
Feb. 28, 2005	June 15, 1984	12.75	Note	P-BCR AQ(C)-1	45,000 000			45,000,000	Interest payable semi-annually, callable February 28, 1998 or any interest date thereafter, or any interest payment date thereafter, in whole or in part.
Dec. 10, 2006	Dec. 11, 1986	8.18	Debenture	PRP	40,965,645		835,152	40,130,493	Interest payable semi-annually, semi-annual installments; redeemable in whole or in part at the option of the lender.
Total Issues					4,375,891,566	265,336,500	254,754,119	4,386,473,947	
Assumption of obligations of David Thompson University Centre on wind-up					3,081,144		130,931	2,950,213	
					4,378,972,710	265,336,500	254,885,050	4,389,424,160	
Less: Sinking fund balances								(230,194,897)	
								4,159,229,263	
Less: Unamortized discount								(158,637,487)	
TOTAL								4,000,591,776	

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[1] Includes exchange adjustments on those series that are payable in unhedged U.S. currency. These series are translated to Canadian dollars at the exchange rate prevailing at the year-end.

[2] BCSF-1 are notes payable in Swiss Francs totalling 325 million Francs (1988: 325 million Francs) which have been fully hedged to $149 million U.S. (1988: $149 million U.S.). In October, 1988, the $149 million U.S. was, in turn, fully hedged to $182 million Canadian through a currency exchange agreement.

[3] The BCJY series are notes payable in Japanese Yen totalling 31.1 billion Yen (1988: 31.1 billion Yen) which have been fully hedged to $220.7 million Canadian (1988: $220.7 million Canadian) through currency exchange agreements.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1989 — Continued

(Unaudited)

For the purpose of the Fiscal Agency Loans

	April 1/88 $	Issues $	Retirements $	March 31/89 $	Net increases 1989 $	Net increases 1988 $
Short-term Promissory Notes	1,302,954,086	6,919,863,218	5,702,944,065	2,249,873,239	1,216,919,153	26,453,930
Province of British Columbia Notes, Bonds and Debentures	1,659,608,182	118,886,700	50,000,000	1,728,494,882	68,886,700	381,030,000
Total	2,962,562,268	7,038,749,918	5,752,944,065	3,978,368,121	1,285,805,853	407,483,930

SHORT-TERM PROMISSORY NOTES

Short-term promissory notes are short-term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short-term promissory notes are issued under the authority of the *Financial Administration Act* and an Order in Council of the Lieutenant Governor in Council.

Short-term promissory notes (the "Notes") have the following characteristics

— the principal amount of Notes outstanding at any time, for the purpose of fiscal agency arrangements may not exceed $2.5 billion in Canadian funds.

— the Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount.

— the Notes mature in 365 days or less.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1989 — Continued

(Unaudited)

Province of British Columbia Notes, Bonds and Debentures

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/88 $	Issues[1] $	Retirements $	Amount Outstanding Mar. 31/89 $	Interest and Redemption Provisions
May 30, 1988	June 4, 1985	10.50	Notes	PRG	50,000,000		50,000,000		Interest payable semi-annually, not redeemable prior to maturity.
June 20, 1989	June 20, 1984	9.56[2]	Notes	FRN-1	20,000,000			20,000,000	Interest payable quarterly, not redeemable prior to maturity.
Oct. 1, 1989	Oct. 1, 1984	12.75	Notes	PRE	65,000,000			65,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Feb. 6, 1990	Feb. 6, 1985	10.75	Notes	PRF	200,000,000			200,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Dec. 10, 1990	Dec. 10, 1985	9.75	Notes	PRK	12,021,662			12,021,662	Interest payable semi-annually, not redeemable prior to maturity.
July 6, 1991	July 6, 1984	13.50	Notes	BCEC-2	32,000,000			32,000,000	Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Aug. 15, 1991	Aug. 15, 1986	9.00	Notes	PRM	73,000,000			73,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 27, 1991	Nov. 27, 1986	9.25	Notes	PRN	54,827,000			54,827,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 3, 1993	Mar. 3, 1988	9.25	Bonds	BCEC-7	32,653,000			32,653,000	Interest payable annually, redeemable in whole at the option of the Province.
Mar. 27, 1993	Mar. 27, 1986	9.45	Note	BCJY-4[3]	10,000,000			10,000,000	Interest payable semi-annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Apr. 8, 1993	Apr. 8, 1986	9.10	Note	BCJY-5[3]	2,480,000			2,480,000	Interest payable semi-annually, not redeemable prior to maturity.
July 9, 1993	Nov. 14, 1988	7.69	Note	P-SD-YR		4,870,000		4,870,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

July 30, 1994	July 30, 1984	13.65	Note	BCJY-1[1]	54,794,520		54,794,520	Interest payable semi-annually, semi-annual principal repayments equal to 9% of the aggregate principal amount ofthe loan outstanding commencing July 31, 1989, balance due July 30, 1994, redeemable in whole or in part at the option of the Province subject to certain restrictions.
June 20, 1995	June 20, 1985	11.00	Bonds	PRH	25,000,000		25,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Jan. 31, 1996	Jan. 31, 1984	12.25	Note	BCJC-3	14,000,000		14,000,000	Interest payable annually, annual installments of $1,400,000 payable Jan. 31, 1991-1995, balance due Jan. 31, 1996.
Apr. 15, 1996	Apr. 15, 1986	8.41	Note	BCJY-6[1]	15,600,000		15,600,000	Interest payable semi-annually, not redeemable prior to maturity.
Feb. 26, 1997	Feb. 26, 1987	8.50	Bonds	PRQ	55,000,000		55,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 25, 1997	Nov. 25, 1987	10.25	Bonds	PRV	152,978,000		152,978,000	Interest payable semi-annually, not redeemable prior to maturity.
Dec. 1, 1998	Dec. 1, 1983	11.125	Bonds	BCJC-1	50,000,000		50,000,000	Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Dec. 16, 1998	Dec. 16, 1988	10.50	Debenture	PRX		14,413,000	14,413,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Province.
Nov. 10, 2003	Nov. 10, 1983	11.65	Debentures	BCCP-1	10,000,000		10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Apr. 2, 2004	Apr. 2, 1984	12.60	Debenture	BCCP-2	12,073,000		12,073,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
May 10, 2004	May 10, 1984	13.48	Debenture	BCCP-3	59,292,000		59,292,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
June 8, 2004	June 8, 1984	13.70	Debenture	BCCP-4	52,871,000		52,871,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1989 — Continued

(Unaudited)

Province of British Columbia Notes, Bonds and Debentures

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/88 $	Issues[1] $	Retirements $	Amount Outstanding Mar. 31/89 $	Interest and Redemption Provisions
July 10, 2004	July 10, 1984	13.80	Debenture	BCCP-5	29,402,000			29,402,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Aug. 7, 2004	Aug. 7, 1984	14.06	Debenture	BCCP-6	24,732,000			24,732,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Sept. 10, 2004	Sept. 10, 1984	13.20	Debenture	BCCP-7	16,950,000			16,950,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Nov. 7, 2004	Nov. 7, 1984	12.96	Debenture	BCCP-8	16,923,000			16,923,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Apr. 10, 2005	Apr. 10, 1985	12.57	Debenture	BCCP-9	36,790,000			36,790,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
May 10, 2005	May 10, 1985	12.15	Debenture	BCCP-10	50,612,000			50,612,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
July 10, 2005	July 10, 1985	10.86	Debenture	BCCP-11	37,748,000			37,748,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Aug. 9, 2005	Aug. 9, 1985	10.99	Debenture	BCCP-12	24,490,000			24,490,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.

Aug. 8, 2006	Aug. 8, 1986	9.50	Debenture	BCCP-13	19,257,000		19,257,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Sept. 10, 2006	Sept. 10, 1986	9.54	Debenture	BCCP-14	31,472,000		31,472,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Oct. 10, 2006	Oct. 10, 1986	9.36	Debenture	BCCP-15	15,091,000		15,091,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Nov. 10, 2006	Nov. 10, 1986	9.64	Debenture	BCCP-16	33,400,000		33,400,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Mar. 10, 2007	Mar. 10, 1987	9.04	Debenture	BCCP-17	28,752,000		28,752,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Apr. 10, 2007	Apr. 10, 1987	9.12	Debenture	BCCP-18	25,055,000		25,055,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
May 8, 2007	May 8, 1987	9.13	Debenture	BCCP-19	59,286,000		59,286,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
June 10, 2007	June 10, 1987	9.88	Debenture	BCCP-20	68,932,000		68,932,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
July 10, 2007	July 10, 1987	9.83	Debenture	BCCP-21	22,187,000		22,187,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Aug. 10, 2007	Aug. 10, 1987	9.72	Debenture	BCCP-22	14,430,000		14,430,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1989 — Continued

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES, BONDS AND DEBENTURES

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/88 $	Issues[1] $	Retirements $	Amount Outstanding Mar. 31/89 $	Interest and Redemption Provisions
Sept. 1, 2007	Sept. 1, 1987	10.42	Debenture	BCCP-23	4,763,000			4,763,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Dec. 10, 2007	Dec. 10, 1987	10.14	Debenture	PRW	746,000			746,000	Interest payable semi-annually.
Apr. 8, 2008	Apr. 8, 1988	9.62	Debenture	BCCP-24		7,666,000		7,666,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
May 10, 2008	May 10, 1988	10.07	Debenture	BCCP-25		68,239,000		68,239,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
June 10, 2008	June 10, 1988	10.31	Debenture	BCCP-26		3,000,000		3,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
July 8, 2008	July 8, 1988	10.15	Debenture	BCCP-27		17,919,000		17,919,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Dec. 9, 2008	Dec. 9, 1988	9.93	Debenture	BCCP-28		2,779,700		2,779,700	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.

Jan. 15, 2009	Jan. 15, 1984	8.75	Bonds	BCJC-2	25,000,000			25,000,000	Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.
					1,659,608,182	118,886,700	50,000,000	1,728,494,882	
Less: Sinking fund balances								(76,706,237)	
								1,651,788,645	
Less: Unamortized discount								(13,058,708)	
TOTAL								1,638,729,937	

[1] Issued under and pursuant to the *Financial Administration Act* (S.B.C. 1981, chap. 15) and an Order in Council by the Lieutenant Governor of the Province of British Columbia.

[2] Interest rates are adjusted every 91 days, based on average yields of 91 day Province of British Columbia Treasury Bills. Average interest rate to maturity is 9.56%

[3] BCJY series are notes payable in Japanese Yen totalling 13.4 billion Yen (1988: 13.4 billion Yen) which have been fully hedged to $82.9 million Canadian (1988: $82.9 million Canadian) through foreign currency exchange agreements.

SCHEDULE OF PAYMENTS BASED ON CONTRIBUTIONS PURSUANT TO SECTION 22(2) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1989

(Unaudited)

Ministry of	Agreement Description	$
Advanced Education and Job Training:		
	Canadian Job Strategy	1,555,178
	Patent Act	2,877,730
		4,432,908
Agriculture and Fisheries:		
	Soft Fruit Cost Survey	20,398
State for Thompson-Okanagan and Kootenay, Responsible for Crown Lands:		
	Employee Secondment to BCEC	45,644
Education:		
	Status Indian Children Education	36,105,719
	Canadian Official Languages Program	9,148,372
		45,254,091
State for Cariboo, Responsible for Environment:		
	Williston Reservoir	11,797
	Kokanee Creek Park	2,500
	Canadian Association of Pesticide Control Officers	19,955
	Fisheries and Oceans	4,017
	Peace Canyon Fish Hatchery	25,100
		63,369
Forests:		
	Skagit Valley	36,434
	Boulder Creek	20,000
		56,434
Health:		
	Reciprocal Agreements	28,506,338
	Tuberculosis Services to Indians	133,755
	Aids Lab Research	43,580
		28,683,673
Municipal Affairs, Recreation and Culture:		
	Chilkoot Trail	3,850
State for Vancouver Island/Coast and North Coast, Responsible for Parks:		
	East Kootenay District Recreation Improvements	26,991
	Buttle Lake/Upper Campbell Lake Reservoir	20,000
	Park Enhancement	750
		47,741
Social Services and Housing:		
	Employment Initiatives Projects	151,201
Solicitor General:		
	Employee Secondment to Federal Government	71,018

SCHEDULE OF PAYMENTS BASED ON CONTRIBUTIONS PURSUANT TO SECTION 22(2) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

(Unaudited)

Ministry of	Agreement Description	$
Tourism and Provincial Secretary:		
	Expo 86 Wind-up	13,000
	Academic Initiatives Program	4,000
	Canadian Broadcasting Corporation—Records	15,000
	Canada's West	5,275
	World Travel Mart	24,678
		61,953
Transportation and Highways:		
	Employee Secondment to Federal Government	13,500
Total: 1989		78,905,780
Total: 1988		59,843,027

Note: Section 22(1) of the *Financial Administration Act*, 1981 authorizes payments "where under an Act, agreement or undertaking:

(a) money is payable to the government, or

(b) money has been received by the government, for the purpose of or as a contribution towards expenditures . . . received by the government."

These payments are reflected in the main statements of the Province.

SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASES PURSUANT TO SECTION 54 (3) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1989

(Unaudited)

Description of Item	$
Lease of Data Processing Equipment:	
Various leases to —	
Ministry of Health	28,758
Ministry of Social Services and Housing	80,304
	109,062
Lease of Aircraft	
Cessna Citation II and radio equipment lease to June, 1992	766,346
Lease of Mobile Equipment	
Ministry of Forests	231,391
Earth Moving Construction Equipment	8,218,124
	8,449,515
Total: 1989	9,324,923
Total: 1988	11,788,038

Note: Section 54(3) of the *Financial Administration Act*, 1981 requires disclosure of the financial obligations of the Government under a lease where substantially all of the risks and benefits of ownership of the property have been transferred to the Government. These contracts are reflected in the Public Accounts in accordance with the Province's accounting policies.

SCHEDULE OF PAYMENTS MADE TO HONOUR GUARANTEES PURSUANT TO SECTION 58 (3) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1989

(Unaudited)

Description of Item	$
Agricultural Credit Act	
Robanne Farms Ltd.	173,285
Van Dokkumburg, Allen & Rene	76,646
Peace River Assistance:	
Peace River Special Financial Assistance Program	16,269
	266,200
British Columbia Student Loan Program:	
Various lending institutions	3,283,763
Student Venture Program:	
Various students	46,130
Small Business Development Program	15,019
Asian Pacific Business Institute	70,566
Total: 1989	3,681,678
Total: 1988	5,081,280

Note: Section 58(3) of the *Financial Administration Act*, 1981 authorizes payments to honour guarantees and indemnities where the Government has entered into an agreement to give a guarantee in connection with the issue of sale of securities. These payments are reflected in the main statements of the Province.

SCHEDULE OF INVESTMENT PORTFOLIO PURSUANT TO SECTION 36 (8) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 AS AT MARCH 31, 1989

(Unaudited)

	1989			1988
	Temporary Investments $	Long-Term Investments $	Total $	Total $
Obligations of or guaranteed by Canada	4,458,833,305	3,212,380,536	7,671,213,841	5,550,189,531
Obligations of or guaranteed by the U.S.A.	1,837,312	644,979,135	646,816,447	188,116,533
Obligations of or guaranteed by a Province	885,584,366	7,782,317,423	8,667,901,789	7,867,819,467
Obligations of or guaranteed by a savings institution	1,617,753,042	21,999,187	1,639,752,229	1,912,004,526
Securities issued by the Municipal Finance Authority of British Columbia		151,849,419	151,849,419	138,382,666
Commercial paper issued by a corporation incorporated under the laws of Canada or of a Province	64,629,416		64,629,416	
Bonds and debentures issued by a corporation incorporated under the laws of Canada or of a Province		84,112	84,112	82,339
Fully paid common shares of a corporation incorporated under the laws of Canada or of a Province		23,329,987	23,329,987	22,478,219
Securities issued for school, hospital, irrigation, drainage or other like purposes		4,702,973	4,702,973	4,317,409
Secured indebtedness of a corporation		40,436	40,436	39,758
Securities of municipal corporation		529,881	529,881	536,030
Securities issued by the International Bank for Reconstruction and Development		1,992,750	1,992,750	1,988,038
Total	7,028,637,441	11,844,205,839	18,872,843,280	15,685,954,516

Note: Futures Contracts held as at March 31, 1989:

—U.S. Treasury Bonds	— June 1989 expiry	— 151 contracts, long.
—Euro Dollars	— June 1989 expiry	— 222 contracts, long.

EXPLANATORY NOTE ON APPROPRIATIONS

The appropriations amount presented is the original estimate plus statutory authorizations. No adjustment has been made for subsequent Treasury Board reallocations other than for reorganizations under the *Constitution Act.*

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATION

Expenditure details are presented on the basis of group account classification. Each group account represents a broad functional category of expenditure and is comprised of several specific components termed standard objects of expenditure.

Salaries and Benefits

- *Base Salaries and Overtime* — includes the cost of base salaries and overtime pay for all permanent and temporary direct employees of the government.
- *Supplementary Salary Costs* — includes the cost of all adds to pay such as shift differentials, premiums and allowances.
- *Employee Benefits* — includes the cost of employer contributions to employee benefit plans and pensions. Also includes the relocation and transfer expenses of employees.
- *Legislative Allowances* — includes the cost of the annual MLA indemnity and supplementary salaries as authorized under sections 2 and 3 of the *Legislative Assembly Allowances and Pension Act.* The expense allowance payable under subsection 2(1) is classified under Other Expenditures. The annual salaries of the officers of the Legislature are also included.

Operating Costs

- *Fees, Allowances and Expenses* — includes fees paid to board and commission members, juries and witnesses, and related travel and out-of-pocket expenses.
- *Travel Expenses* — includes fees and expenses of government employees and officials on government business including prescribed allowances.
- *Communication Expenses* —includes the cost of all telecommunication, postal, courier and freight services.
- *Professional Services* — includes fees and expenses for professional services rendered directly to government such as legal, engineering or management consultation services.
- *Data and Word Processing Supplies and Expenses* — includes all production costs related to data and word processing operations and services such as data processing and line charges, supplies, repairs, maintenance and short-term rentals of data and word processing equipment.
- *Office and Business Expenses* — includes materials and supplies required for the operation of offices and the conduct of government business.
- *Informational Advertising and Publications* — includes all costs associated with advertising and general publications.
- *Statutory Notices, Annual Reports and Non-Discretionary Publications* — includes costs associated with special notices and publications required by statute and regulations.
- *Utilities, Materials, Supplies, Vehicle and Equipment Operation and Maintenance* — includes the cost of services such as the supply of water and electricity, materials and supplies required for normal operation of government services, food for institutions and the costs associated with the repair and maintenance of government vehicles, machinery and equipment.
- *Building Occupancy Charges* — includes payments for the rental and maintenance of buildings and office accommodation.

Asset Acquisitions

- *Data and Word Processing Systems* — includes the purchase or long-term lease cost of electronic data and word processing equipment and associated software. Also includes the development cost of new data and word processing systems.
- *Office Furniture and Equipment* — includes the purchase or long-term lease cost of office furniture and equipment such as typewriters and photocopiers.
- *Lands, Buildings and Works* — includes the cost of acquiring such assets through purchase or contract, but not construction by government personnel.
- *Machinery, Equipment and Vehicles* — includes the purchase or long-term lease cost of aircraft, ships, vehicles and machinery and equipment.

Grants and Contributions

- *Grants* — includes grant payments to individuals, businesses, non-profit associations and others, of a general nature where there are no contractual obligations.
- *Contributions* — includes grant or contractual payments to public bodies and organizations for the provision of specific goods and/or services to the general public where the government has some control over how the funds are to be spent, what goods and/or services are to be provided and which groups are to receive these goods and/or services.
- *Transfers to Special Accounts and Funds* — includes payments from voted appropriations into Special Accounts and/or Funds and transfers between Accounts and/or Funds.

Other Expenditure

- *Interest on the Public Debt* — includes only interest payments on the provincial direct debt.
- *Other Expenditures* — includes only expenditures which cannot reasonably be allocated to another standard object of expenditure.

Recoveries

- *Recoveries from Within Government (inter-ministry chargebacks)* — includes recoveries for the use of equipment or the provision of services between ministries of the provincial government.
- *Recoveries from Outside of Government* — includes costs recovered from other levels of government, Crown corporations and non-government organizations.

LEGISLATION

(Unaudited)

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated	Total Appropriations Other Authorizations	Total Appropriations Total	Actual Expenditure
		$	$	$	$
1	Legislation	16,623,155		16,623,155	15,922,497
		16,623,155		16,623,155	15,922,497

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 1

LEGISLATION

Description

This vote provides for the operation of the Legislative Assembly and its committees including indemnities, allowances and salaries for Members of the Legislative Assembly, officials and staff, and for support services and all other related costs. A grant is provided for the Commonwealth Parliamentary Association.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
6,819,734	Members of the Legislative Assembly — Indemnities and Allowances	6,618,839	
115,000	Members' Dining Room	115,207	
163,986	Legislative Committees	472,090	
224,991	Board of Internal Economy	28,036	
100,000	Inter-Parliamentary Relations	100,303	
60,199	Legislative Procedure Review	33,094	
360,000	Legislative Documents	255,838	
10,000	Electoral Commission Review	9	
3,099,809	Legislative Caucuses	2,905,177	
347,188	Clerk of the House	377,287	
1,026,380	Sergeant-at-Arms	948,919	
888,924	Hansard	749,866	
376,376	Office of the Speaker	368,962	
1,567,770	Legislative Library	1,456,321	
97,948	Legislative Internship Program	99,205	
1,364,850	Legislative Buildings Improvements and Communications	1,393,344	
16,623,155	Total vote		15,922,497
	Group account classification		
	Salaries and benefits	8,747,655	
	Operating costs	2,816,504	
	Asset acquisitions	582,145	
	Grants and contributions	115,000	
	Other expenditures	3,661,193	
		15,922,497	

AUDITOR GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated	 Other Authorizations	 Total	Actual Expenditure
		$	$	$	$
2	Auditor General	5,183,490		5,183,490	5,047,656
		5,183,490		5,183,490	5,047,656

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 2

AUDITOR GENERAL

Description

This vote provides for the salary of the Auditor General and the cost of the Office of the Auditor General in meeting the requirements of the *Auditor General Act.* A grant is provided for the Canadian Comprehensive Auditing Foundation. Costs incurred for the audits of certain public bodies are recovered.

Appropriations				Actual Expenditures
5,183,490	Total vote (net of recoveries)			5,047,656
	Group account classification			
	Salaries and benefits		3,975,074	
	Operating costs		849,915	
	Asset acquisitions		206,293	
	Grants and contributions		40,000	
			5,071,282	
	Less recoveries			
	Inter-ministry	3,750		
	Other public bodies	19,876		
			23,626	
			5,047,656	

OMBUDSMAN

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated	 Other Authorizations	 Total	Actual Expenditure
		$	$	$	$
3	Ombudsman	2,711,589		2,711,589	2,650,336
		2,711,589		2,711,589	2,650,336

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 3 OMBUDSMAN

Description

This vote provides for the salary of the Ombudsman and the cost of the Office of the Ombudsman in meeting the requirements of the *Ombudsman Act.*

Appropriations			Actual Expenditures
2,711,589	Total vote		2,650,336
	Group account classification		
	Salaries and benefits	1,910,411	
	Operating costs	708,512	
	Asset acquisitions	31,413	
		2,650,336	

OFFICE OF THE PREMIER AND EXECUTIVE COUNCIL OPERATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
4	Office of the Premier	6,756,134			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Tourism and Provincial Secretary		(3,628,616)		
	—Transfer from the Ministry of Tourism and Provincial Secretary		300,000	3,427,518	2,969,624
		6,756,134	(3,328,616)	3,427,518	2,969,624

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 4 OFFICE OF THE PREMIER

Description

This vote provides for the Office of the Premier including:

(a) EXECUTIVE

This sub-vote provides for the salaries, benefits and allowances of the Premier and the Executive Staff of the Office.

(b) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for executive direction in policy development and legislation, scheduling activities associated with the Office of the Premier, operation of the correspondence branch, and personnel, financial and general administrative support services for the Office.

(c) CABINET SECRETARIAT AND LEGISLATIVE SUPPORT SERVICES

This sub-vote provides for the operation and management of the Cabinet Secretariat and the administration of Orders in Council.

(d) COMMUNICATIONS

This sub-vote provides for the planning, coordination, approval and implementation of all communications activities of government.

(e) FEDERAL-PROVINCIAL/INTERNATIONAL RELATIONS

This sub-vote provides for the development and coordination of policies, strategies and activities regarding British Columbia's relations with other governments at the federal, provincial and international levels. This includes providing policy advice to ministries, managing the bi-lateral relationship with the federal government, improving relationships with other jurisdictions, and administering British Columbia House, Ottawa.

Appropriations			Actual Expenditures	
		Classification by sub-vote		
510,963		Executive	439,805	
1,616,778		Administration and Support Services	1,427,555	
	1,316,778	—Estimated		
	300,000	—Transfer from the Ministry of Tourism and Provincial Secretary		
519,295		Cabinet Secretariat and Legislative Support Services	429,902	
0		Communications	0	
	3,628,616	—Estimated		
	(3,628,616)	—Transfer to the Ministry of Tourism and Provincial Secretary		
780,482		Federal-Provincial/International Relations	672,362	
3,427,518		Total vote		2,969,624

6,756,134	Estimated
	Statutory — *Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(3,628,616)	—Transfer to the Ministry of Tourism and Provincial Secretary
300,000	—Transfer from the Ministry of Tourism and Provincial Secretary
3,427,518	

Group account classification	
Salaries and benefits	2,263,556
Operating costs	654,376
Asset acquisitions	51,692
	2,969,624

MINISTRY OF ADVANCED EDUCATION AND JOB TRAINING

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
5	Minister's Office	248,576		248,576	246,612
6	Ministry Operations	856,742,355			
	Supplement—Special Warrant No. 11		51,920,000	908,662,355	907,746,855
7	Science and Technology Development Subsidiary Agreement (ERDA)	4,240,000		4,240,000	3,231,831
8	Vancouver Island/Coast Development Region	796,682			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Parks		(796,682)		
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Economic Development (Vote 20)		2,290,250	2,290,250	2,290,000
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—Canadian Job Strategy				
	—*Patent Act*				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Economic Development—Financing Transaction—Discovery Enterprise Program				
		862,027,613	53,413,568	915,441,181	913,515,298

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 5

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Advanced Education and Job Training, and includes salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
248,576	Total vote		246,612
	Group account classification		
	Salaries and benefits	231,291	
	Operating costs	15,321	
		246,612	

Vote 6 MINISTRY OPERATIONS

Description

This vote provides for executive direction, administrative services and operating programs of the ministry including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for the deputy minister's office, executive direction for the ministry and for financial, personnel and communications services, systems and administrative services and special projects, management support for universities and distance education, management and program support for colleges and institutes, and for science and technology programs, and administration of student financial assistance services and apprenticeship and employment training services.

(b) WOMEN'S PROGRAMS

This sub-vote provides for programs to promote the full participation of women in all sectors of the labour force. It also provides for counselling and other assistance to groups and individuals in the resolution of problems faced by women as members of the community. Grants are provided to further the role of women in society.

(c) ADVANCED EDUCATION PROGRAMS

This sub-vote includes:

(i) *Operating Contributions, Universities* — provides for contributions towards the operating expenses of the three provincial universities including instruction, research, support services, student services and administration;

(ii) *Operating Contributions, Colleges and Institutes* — provides for contributions towards the operating expenses of colleges and provincial institutes incorporated under the *College and Institute Act* and the *Institute of Technology Act* and other educational agencies in order to provide post-secondary educational opportunities and marketable skills to British Columbia residents and to assist the labour force to remain productive and competitive. This program also provides contributions to colleges and institutes for apprenticeship training;

(iii) *Capital Debt Servicing* — provides for the payment of interest and sinking fund provisions related to the capital costs of new buildings, renovations and improvements to existing university, college, and institute facilities, and the debt servicing costs of the universities', colleges' and institutes' short-term borrowing requirements.

(iv) *Distance Education* — provides contributions for the development and delivery of university and college programs in non-metropolitan areas of British Columbia and includes contributions for the three provincial universities and the Open Learning Agency;

(v) *International Education* — provides for contributions to generate international education projects to strengthen educational links and expertise, and includes a fully recoverable contribution under contract with the federal government to assist the Canadian International Development Agency training project in Indonesia;

(vi) *Student Financial Assistance* — provides for financial assistance to students in post-secondary institutions. This assistance is in the form of loans issued by financial institutions and guaranteed by the province, as well as the interest payments and defaults related to these loans. This program also provides for scholarships, contributions by the province towards the partial repayment of loans to students who successfully complete their studies, and incentives for part-time and summer employment; and

(vii) *Special Initiatives* — provides for the funding of special initiatives to improve the quality of teaching, facilities and research to respond to economic development opportunities.

(d) SCIENCE AND TECHNOLOGY PROGRAMS

This sub-vote provides assistance towards the development and operation of federal/provincial and joint government/industry programs for scientific and technological research and development, and technology transfer.

(e) EMPLOYMENT PROGRAMS

This sub-vote provides for grants and contributions to individuals, businesses, agencies and institutions for employment and training initiatives for the disabled, students and youth, the disadvantaged and others in need of assistance. This sub-vote also provides funding for the British Columbia Youth Grants Program.

Vote 6 — Continued

Appropriations			Actual Expenditures	
		Classification by sub-vote		
19,362,260		Administration and Support Services		20,304,387
644,439		Women's Programs		675,682
851,655,656		Advanced Education Programs (net of recoveries)		860,316,183
	353,002,850	—Operating Contributions, Universities	362,673,685	
	314,581,400	—Operating Contributions, Colleges and Institutes	325,922,918	
	92,078,650	—Capital Debt Servicing	93,305,908	
	18,292,756	—Distance Education	19,357,532	
	500,000	—International Education	490,264	
	58,150,000	—Student Financial Assistance	43,475,876	
	15,050,000	—Special Initiatives	15,090,000	
8,300,000		Science and Technology Programs		8,032,028
28,700,000		Employment Programs		18,418,575
908,662,355		Total vote		907,746,855

856,742,355	Estimated
51,920,000	Supplement—Special Warrant No. 11
908,662,355	

Group account classification	
Salaries and benefits	11,935,267
Operating costs	7,848,309
Asset acquisitions	1,466,080
Grants and contributions	882,440,817
Other expenditures	4,350,770
	908,041,243
Less recoveries	
Federal government	294,388
	907,746,855

Vote 7 SCIENCE AND TECHNOLOGY DEVELOPMENT SUBSIDIARY AGREEMENT (ERDA)

Description

This vote provides for grants and administrative expenditures for programs to foster growth of advanced technology in British Columbia. This subsidiary agreement is a component of the Canada/British Columbia Economic and Regional Development Agreement (ERDA).

Appropriations		Actual Expenditures
4,240,000	Total vote	3,231,831

Group account classification	
Operating costs	63,142
Grants and contributions	3,168,689
	3,231,831

Vote 8 VANCOUVER ISLAND/COAST DEVELOPMENT REGION

Description

This vote provides for the Office of the Minister of State and for the administration of the Vancouver Island/Coast development region. This vote also provides for regional development groups established by the Minister of State.

Appropriations				Actual Expenditures
0		Vancouver Island/Coast Development Region	0	
	796,682	—Estimated		
	(796,682)	—Transfer to the Ministry of Parks		
0		Total vote		0

796,682	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(796,682)	—Transfer to the Ministry of Parks
0	

MINISTRY OPERATIONS

Appropriations			Actual Expenditures
	Classification by sub-vote		
	Transfer from the Ministry of Economic Development		
2,290,250	Business promotions	2,290,000	
2,290,250	Total expenditure		2,290,000

0	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
2,290,250	—Transfer from the Ministry of Economic Development
2,290,250	

Group account classification	
Grants and contributions	2,290,000

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	Canadian Job Strategy		0
	Group account classification		
	Grants and contributions	1,555,178	
	Less recoveries	1,555,178	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	*Patent Act*		0
	Group account classification		
	Grants and contributions	2,877,730	
	Less recoveries	2,877,730	
		0	

FINANCING TRANSACTIONS

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
Transfer from the Ministry of Economic Development

Description

This financing transaction provides loans (disbursements) to the Discovery Foundation or its subsidiary to finance equity and debenture investments in advanced technology businesses under the Discovery Enterprise Program. No receipts (loan repayments) are anticipated for 1988/89.

Appropriations			Actual Expenditures
8,000,000	Advances *re* Discovery Enterprise Program	3,243,893	
(8,000,000)	Recoveries *re* Discovery Enterprise Program	(3,243,893)	
0	Total		0
	Group account classification		
	Other expenditures	3,243,893	
	Less recoveries	3,243,893	
		0	

MINISTRY OF AGRICULTURE AND FISHERIES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated	 Other Authorizations	 Total	Actual Expenditure
		$	$	$	$
9	Minister's Office	254,982		254,982	227,944
10	Ministry Operations	62,003,466			
	Supplement—Special Warrant No. 1		9,400,000		
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of International Business and Immigration		(263,046)	71,140,420	68,596,135
11	Milk Board	354,110		354,110	326,962
12	Provincial Agricultural Land Commission	1,303,413		1,303,413	1,102,654
13	Agri-Food Regional Development Subsidiary Agreement (ERDA)	7,300,000		7,300,000	6,791,436
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Environment (Vote 35)		91,500	91,500	91,500
	Cattle Horn Act (R.S.B.C. 1979, chap. 44, sec. 7)				
	—Livestock Improvement		55,000	55,000	55,000
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—Soft Fruit Cost Survey				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 14)				
	—Bad Debt Expense		808,813	808,813	808,813
	Special Accounts—				
	Farm Income Insurance Act (R.S.B.C. 1979, chap. 123, sec. 2)				
	—Farm Income Assurance Fund (see D 189 for detail)	40,000,000		40,000,000	25,349,868
	Livestock Protections Act (R.S.B.C. 1979, chap. 245, sec. 14)				
	—Livestock Protection (*see* D 193 for detail)	11,000		11,000	7,156
	Agricultural Credit Act (R.S.B.C. 1979, chap. 8, sec. 5(2))				
	—Agricultural Land Development (*see* D 187 for detail)		34,841	34,841	34,841
	Less transfer to the Farm Income Assurance Fund, Special Account from Vote 10 (see D 189 for detail)	(20,000,000)		(20,000,000)	(13,300,554)
		91,226,971	10,127,108	101,354,079	90,091,755

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 9 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Agriculture and Fisheries, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
254,982	Total vote		227,944
	Group account classification		
	Salaries and benefits	219,465	
	Operating costs	8,479	
		227,944	

Vote 10 MINISTRY OPERATIONS

Description

This vote provides for the executive direction and general administration of the ministry. It also provides for field operations services to the agricultural, aquacultural, commercial fisheries and food processing sectors, financial assistance programs to farmers, as well as marketing and economic programs. Major activities include:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for the executive direction of the ministry and administrative support services including financial, personnel, communications, information systems and audit services for ministry programs. This sub-vote also provides for policy development, program planning, economic and statistical analysis, farm management education and extension, market development and market regulation, information programs, aquaculture development and operation of the ministry dairy laboratory. Grants are provided to universities for agriculture, aquaculture and food research as well as to agricultural and food organizations.

(b) AGRICULTURAL MARKET AND FOOD INDUSTRY DEVELOPMENT

This sub-vote provides for the funding of international and domestic food marketing initiatives, and grants to assist primary producers in adopting new technologies which increase productivity. Grants are also provided to assist industry to expand sales to the food service sector and to develop and expand the food processing sector through financial and technical assistance in product development and food processing technologies.

(c) AQUACULTURE AND COMMERCIAL FISHERIES

This sub-vote provides for the aquaculture and commercial fisheries program. This includes the administration of parts of the *Fisheries Act* and *Fish Inspection Act,* the technical review of applications for tenure, the provision of extension services to the aquaculture industry, and research and development projects related to shell fish, marine plants and fin fish farming. In addition, the sub-vote provides for licensing and enforcement of regulations pertaining to fish buyers and vendors, for grants in support of the aquaculture and commercial fish processing industries, and for funding and technical assistance for the handling, processing and marketing of seafood products. The sub-vote also provides for the development of a domesticated brood stock to increase the quality and supply of seed/egg stocks to the aquaculture industry.

(d) FIELD OPERATIONS

This sub-vote provides for the field operations, specialist and regulatory services of the ministry including:

(i) *Extension Services* — provides for on-farm advice and office consultation to farmers, for seminars, workshops and field days; technical information dissemination to producers; soil, feed and tissue testing; water analysis; the veterinary laboratory; and the provincial 4-H program;

(ii) *Inspection* — provides for animal health inspection, brand inspection, dairy farm inspection, apiary inspection and crop inspection;

(iii) *Licensing* — provides for the licensing of sale yard operations, production and sale of veterinary drugs, fur farm operations and brand certificates;

(iv) *Applied Research/Demonstration* — provides for soil and fertilizer correlation trials, livestock performance tests, horticultural crop development and improvement, poultry studies, weed control and other agricultural and food research, and technology transfer initiatives; and

(v) *Grants* — provides for grants to municipalities and regional districts under the *Weed Control Act,* grants to regional committees under the *Grasshopper Control Act,* operating grants to livestock associations, 4-H clubs and veterinary services plus other grants in support of the agriculture and aquaculture industries.

(e) FINANCIAL ASSISTANCE

This sub-vote provides for the government/producer shared-cost crop insurance and farm income insurance programs, including grants (transfers) to the Farm Income Assurance Fund Special Account and the Crop Insurance Trust Account. These programs ensure the cash flow stability of participating British Columbia farmers and producers. The federal government reimburses the province for its contribution to the Crop Insurance Trust Account. This money is credited to the vote as a recovery. This sub-vote also provides for the agricultural credit and farm products finance programs. These programs ensure the availability of credit resources for producers and agricultural enterprises throughout the province. Also provided for are the Agri-Food Regional Development Subsidiary Agreement (ERDA) program administration costs, grants in support of agriculture, food and resource development and interest subsidy payments under the Grower Loan Program. In addition, provision is made for grant payments under the British Columbia Feed Grain Market Development Program; for the province's share of premiums under Federal/Provincial Tripartite Stabilization Programs; and for other grants in support of the province's agriculture industry.

Vote 10 — Continued

Appropriations			Actual Expenditures	
		Classification by sub-vote		
10,043,438		Administration and Support Services	9,687,411	
	10,276,484	—Estimated		
	(233,046)	—Transfer to the Ministry of International Business and Immigration		
1,720,000		Agricultural Market and Food Industry Development	665,013	
	1,750,000	—Estimated		
	(30,000)	—Transfer to the Ministry of International Business and Immigration		
2,810,062		Aquaculture and Commercial Fisheries	2,869,607	
11,886,495		Field Operations	10,876,194	
44,680,425		Financial Assistance (net of recoveries)	44,497,910	
71,140,420		Total vote		68,596,135

62,003,466	Estimated
9,400,000	Supplement—Special Warrant No. 1
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(263,046)	—Transfer to the Ministry of International Business and Immigration
71,140,420	

Group account classification	
Salaries and benefits	15,178,769
Operating costs	9,167,801
Asset acquisitions	1,219,787
Grants and contributions	47,337,524
Other expenditures	691,788
	73,595,669
Less recoveries	
Federal government	4,999,534
	68,596,135

Vote 11

MILK BOARD

Description

This vote provides for the operation of the Milk Board. The board administers the marketing provisions of the *Milk Industry Act*. It controls and regulates the production, marketing, processing, distribution and pricing of fluid and manufactured milk consistent with market opportunities.

Appropriations			Actual Expenditures
354,110	Total vote		326,962
	Group account classification		
	Salaries and benefits	197,109	
	Operating costs	129,853	
		326,962	

Vote 12 PROVINCIAL AGRICULTURAL LAND COMMISSION

Description

This vote provides for the operation of the Provincial Agricultural Land Commission. Under the *Agricultural Land Commission Act*, the commission is responsible for encouraging the establishment and maintenance of agricultural land in the province. The commission advises municipalities and regional districts in the designation of the Agricultural Land Reserve and decides on applications for the exclusion of land from the reserve.

Appropriations			Actual Expenditures
1,303,413	Total vote		1,102,654
	Group account classification		
	Salaries and benefits	686,811	
	Operating costs	415,465	
	Asset acquisitions	371	
	Other expenditures	7	
		1,102,654	

Vote 13 AGRI-FOOD REGIONAL DEVELOPMENT SUBSIDIARY AGREEMENT (ERDA)

Description

This vote provides for the fourth year of a $40,000,000 five-year program, undertaken with the federal government, for financial assistance to producers and associations for the conservation and development of the province's agricultural resources. Initiatives include the enhancement of productivity in the agricultural sector, resource enhancement through the construction of irrigation and drainage systems and commodity development through programs such as the financing of new agricultural support facilities. This subsidiary agreement is a component of the Canada/British Columbia Economic and Regional Development Agreement (ERDA).

Appropriations			Actual Expenditures
7,300,000	Total vote		6,791,436
	Group account classification		
	Operating costs	424,888	
	Asset acquisitions	321,329	
	Grants and contributions	6,045,219	
		6,791,436	

MINISTRY OPERATIONS

Appropriations		Actual Expenditures	
	Classification by sub-vote		
	Transfer from the Ministry of Environment		
91,500	Wildlife Management	91,500	
91,500	Total expenditure		91,500
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
91,500	—Transfer from the Ministry of Environment		
91,500			
	Group account classification		
	Operating costs	20,273	
	Asset acquisitions	6,227	
	Grants and contributions	65,000	
		91,500	

Statutory

CATTLE HORN ACT (R.S.B.C. 1979, chap. 44, sec. 7)

Appropriations		Actual Expenditures	
55,000	Livestock Improvement		55,000
	Group account classification		
	Grants and contributions	55,000	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures	
0	Soft Fruit Cost Survey		0
	Group account classification		
	Operating costs	20,398	
	Less recoveries	20,398	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 14)

Appropriations		Actual Expenditures	
808,813	Bad Debt Expense		808,813
	Group account classification		
	Other expenditures	808,813	

MINISTRY OF ATTORNEY GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
14	Minister's Office	236,953		236,953	234,233
15	Ministry Operations	301,463,304			
	Supplement—Special Warrant No. 2		7,297,000		
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Solicitor General		(122,814,638)		
	—Transfer to the Ministry of International Business and Immigration		(430,000)	185,515,666	184,135,162
16	Emergency Assistance	2,403,500			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Solicitor General		(2,403,500)		
17	Judiciary	20,125,002		20,125,002	19,896,628
18	Corrections	130,920,494			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Solicitor General		(130,578,919)	341,575	341,575
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Solicitor General (Vote 68)		196,794	196,794	196,794
	—Transfer from the Ministry of Solicitor General (Vote 70)		43,710	43,710	43,710
	Special Accounts—				
	Correction Act (R.S.B.C. 1979, chap. 70, sec. 16.2(3))				
	—Corrections Work Program (*see* D 188 for details)	200,000			
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Solicitor General		(200,000)		
	Land Title Act (R.S.B.C. 1979, chap. 219, sec. 274(2))				
	—Land Titles Survey (*see* D 192 for detail)	9,000		9,000	
		455,358,253	(248,889,553)	206,468,700	204,848,102

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 14

MINISTER'S OFFICE

Description

This vote provides for the Office of the Attorney General, and includes the salaries of the Attorney General and the immediate staff.

Appropriations			Actual Expenditures
236,953	Total vote		234,233
	Group account classification		
	Salaries and benefits	216,588	
	Operating costs	17,233	
	Asset acquisitions	412	
		234,233	

Vote 15 MINISTRY OPERATIONS

Description

This vote provides for the management direction of the ministry and the operation of ministry programs including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for ministry management, policy development, administrative support, audit and communications services used by the ministry, maintenance enforcement and victims services. Contributions are provided to the Justice Institute of British Columbia for administration costs and to agencies and societies providing services which complement ministry programs. Recoveries are received from the federal government which contributes to the cost of the Native Courtworker and Counselling Association.

(b) POLICE SERVICES

This sub-vote provides for the administration, policy development and operations of provincial police services, for community policing, for the Coordinated Law Enforcement Unit, for the Security Programs Division, for the British Columbia Police Commission, for the Provincial Emergency Program and for administration of the Emergency Assistance Vote which provides for response costs associated with the protection of life, property and the environment during emergencies and natural disasters. Contributions are provided to the Royal Canadian Mounted Police for Provincial Policing, to the Justice Institute of British Columbia for police and emergency training and to municipalities for selected services. Grants are provided to the Canadian Association of Chiefs of Police and to participants in emergency programs. Recoveries are received from other levels of government for cost shared programs.

(c) COURT SERVICES

This sub-vote provides for the managerial and operational support for the Courts throughout the province including administrative staff and services, sheriff services, reporting and recording services, facilities and operational systems. Recoveries are received from the Insurance Corporation of British Columbia for the retrieval of licence plates from unlicensed or uninsured drivers and from the federal government for cost shared programs.

(d) LEGAL SERVICES

This sub-vote provides for legal services to the province and various boards, committees and societies including legal advice, representation in civil litigation and the drafting, preparation, filing and publication of statutes, regulations and Orders in Council. A grant is provided to the Canadian Law Information Centre for computer access to a nation-wide inventory of legal information.

(e) CRIMINAL JUSTICE

This sub-vote provides for the operation of Crown counsel services throughout the province including advice to government on matters of criminal law and its enforcement, and the development of policies and procedures in matters pertaining to criminal law.

(f) BOARDS, COMMISSIONS AND STATUTORY SERVICES

This sub-vote provides for various boards, commissions and statutory services which are under the jurisdiction of the Attorney General including the operations of the Coroners Services, the Public Trustee, the British Columbia Racing Commission, the Film Classification Branch, the Law Reform Commission, the Land Titles Branch, the Order in Council Patient's Review Board, the British Columbia Parole Board, the Expropriation Compensation Board, the Motion Picture Appeal Board, the Gaming Commission and the administration of the public gaming control and licensing programs of the ministry. Contributions are provided to the Horse Racing Improvement Fund under the provisions of the *Horse Racing Tax Act*, to the Legal Services Society and under the provisions of the *Criminal Injury Compensation Act*. A grant is provided to the British Columbia International Commercial Arbitration Centre. The Public Trustee recovers funds advanced to estates, the Law Reform Commission receives funds from the Law Foundation, and the British Columbia Racing Commission's costs are recovered from the contributions to the Horse Racing Improvement Fund.

(g) *CROWN PROCEEDING ACT*

This sub-vote provides for payments made under the statutory authority of the *Crown Proceeding Act*. These payments are administered by Legal Services.

Vote 15 — Continued

Appropriations			Actual Expenditures	
		Classification by sub-vote		
14,370,498		Administration and Support Services (net of recoveries)	14,632,017	
	19,930,244	—Estimated		
	(5,559,746)	—Transfer to the Ministry of Solicitor General		
131,375		Police Services (net of recoveries)	0	
	100,849,350	—Estimated		
	(100,717,975)	—Transfer to the Ministry of Solicitor General		
90,742,674		Court Services (net of recoveries)	90,516,531	
15,216,649		Legal Services	14,763,006	
23,505,912		Criminal Justice	22,249,554	
40,548,558		Boards, Commissions and Statutory Services (net of recoveries)	40,895,430	
	57,515,475	—Estimated		
	(16,536,917)	—Transfer to the Ministry of Solicitor General		
	(430,000)	—Transfer to the Ministry of International Business and Immigration		
1,000,000		*Crown Proceeding Act*	1,078,604	
185,515,666		Total vote		184,135,162

301,463,304	Estimated
7,297,000	Supplement—Special Warrant No. 2
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(430,000)	—Transfer to the Ministry of International Business and Immigration
(122,814,638)	—Transfer to the Ministry of Solicitor General
185,515,666	

Group account classification	
Salaries and benefits	66,658,363
Operating costs	82,666,102
Asset acquisitions	6,294,087
Grants and contributions	28,232,639
Other expenditures	1,244,544
	185,095,735
Less recoveries	960,573
	184,135,162

Vote 16 EMERGENCY ASSISTANCE

Description

This vote provides for the initial response costs associated with the protection of life, property and the environment during real or imminent emergencies and natural disasters.

Appropriations			Actual Expenditures	
0		Emergency Assistance	0	
	2,403,500	—Estimated		
	(2,403,500)	—Transfer to the Ministry of Solicitor General		
0		Total vote		0

2,403,500	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(2,403,500)	—Transfer to the Ministry of Solicitor General
0	

Vote 17 JUDICIARY

Description

This vote provides for the operation of the judiciary including:

(a) Superior Courts

This sub-vote provides the operational budgets for the Court of Appeal, Supreme Court and the County Courts located in the province. A grant is provided to the Judicial Council for an annual conference.

(b) Provincial Courts

This sub-vote provides for the administrative and support services for the Provincial Court of British Columbia, including services related to the Maintenance Enforcement Program. A grant is provided to the Association of Provincial Court Judges. A contribution is provided to the British Columbia Courthouse Library Society.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
4,293,343	Superior Courts	4,549,082	
15,831,659	Provincial Courts	15,347,546	
20,125,002	Total vote		19,896,628
	Group account classification		
	Salaries and benefits	17,427,850	
	Operating costs	1,725,249	
	Asset acquisitions	556,192	
	Grants and contributions	178,137	
	Other expenditures	9,200	
		19,896,628	

Vote 18 CORRECTIONS

Description

This vote provides for ministry corrections programs including:

(a) Adult Correctional Centres

This sub-vote provides for the incarceration of remanded and sentenced adult inmates. Contributions are provided to the private sector and non-profit societies for the provision of correctional services related to health, education, training, work programs, chaplaincy and food services. Recoveries are received from the federal government for shareable costs related to housing of federal inmates under the Exchange of Services Agreement, and from the Medical Services Plan for salaried and sessional medical services.

(b) Youth Custody Centres

This sub-vote provides for the custody of remanded and sentenced youths. Contributions are provided to the private sector and non-profit societies for the provision of correctional services related to health, education, social and recreational programs, chaplaincy and food services. Recoveries are received from the federal government for shareable expenditures for youth custody and from the Medical Services Plan for salaried and sessional medical services.

(c) Probation, Family and Community Services

This sub-vote provides for probation services for adults and youths and for family services. Probation services provide pre-trial enquiries, pre-sentence and other court reports as well as the supervision of adults and youths on probation, bail or conditional release from incarceration. Family services provide assistance in resolving child custody and financial maintenance problems through conciliation and mediation, and custody and access reports for Supreme and Provincial Courts. Contributions to the private sector and non-profit societies provide diversion, attendance, community service work and youth bail residential programs.

(d) Management Services

This sub-vote provides for the management of correctional programs, including administrative and support services. A grant is provided to the Canadian Criminal Justice Association. Contributions are provided to the private sector and non-profit societies for the development and evaluation of correctional programs.

(e) Inspection and Standards

This sub-vote provides for the development of security, safety, health, and service delivery standards for correctional programs, for regular inspection of correctional and custody centres and for the investigation of matters related to the administration of the *Correction Act*.

Appropriations			Actual Expenditures	
		Classification by sub-vote		
0		Adult Correctional Centres (net of recoveries)	0	
	77,116,408	—Estimated		
	(77,116,408)	—Transfer to the Ministry of Solicitor General		
0		Youth Custody Centres (net of recoveries)	0	
	14,258,092	—Estimated		
	(14,258,092)	—Transfer to the Ministry of Solicitor General		
341,575		Probation, Family and Community Services	341,575	
	32,620,271	—Estimated		
	(32,278,696)	—Transfer to the Ministry of Solicitor General		
0		Management Services	0	
	6,527,721	—Estimated		
	(6,527,721)	—Transfer to the Ministry of Solicitor General		
0		Inspection and Standards	0	
	398,002	—Estimated		
	(398,002)	—Transfer to the Ministry of Solicitor General		
341,575		Total vote		341,575

130,920,494	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(130,578,919)	—Transfer to the Ministry of Solicitor General
341,575	

Group account classification	
Salaries and benefits	341,575

ADMINISTRATION AND SUPPORT SERVICES

Appropriations		Actual Expenditures	
	Classification by sub-vote		
	Transfer from the Ministry of Solicitor General		
196,794	Administration	196,794	
196,794	Total expenditure		196,794
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
196,794	—Transfer from the Ministry of Solicitor General		
196,794			
	Group account classification		
	Salaries and benefits	161,794	
	Operating costs	35,000	
		196,794	

MOTOR VEHICLE DEPARTMENT

Appropriations		Actual Expenditures	
	Classification by sub-vote		
	Transfer from the Ministry of Solicitor General		
43,710	Administration and Road Safety	43,710	
43,710	Total expenditure		43,710
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
43,710	— Transfer from the Ministry of Solicitor General		
43,710			
	Group account classification		
	Salaries and benefits	43,710	

MINISTRY OF STATE FOR THOMPSON-OKANAGAN AND KOOTENAY, RESPONSIBLE FOR CROWN LANDS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Environment (Vote 35)		15,049,945		
	—Transfer from the Ministry of Forests (Vote 41)		14,554,594		
	—Transfer from the Ministry of Regional Development (Vote 41)		1,998,166	31,602,705	30,490,544
	—Transfer from the Ministry of Municipal Affairs, Recreation and Culture (Vote 55)		792,988	792,988	389,346
	—Transfer from the Ministry of Social Services and Housing (Vote 64)		649,635	649,635	334,905
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—Employee secondment to B.C.E.C				
			33,045,328	33,045,328	31,214,795

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

MINISTRY OPERATIONS

Appropriations			Actual Expenditures	
	Classification by sub-vote			
	Transfer from the Ministry of Environment			
15,049,945	Surveys and Resource Mapping		14,273,413	
	Transfer from the Ministry of Forests			
263,816	Management Services		9,043	
14,290,778	Lands		16,147,462	
	Transfer from the Ministry of Regional Development			
1,998,166	Management Services		60,626	
31,602,705	Total expenditure			30,490,544
0	Estimated			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)			
15,049,945	—Transfer from the Ministry of Environment			
14,554,594	—Transfer from the Ministry of Forests			
1,998,166	—Transfer from the Ministry of Regional Development			
31,602,705				
	Group account classification			
	Salaries and benefits		16,820,605	
	Operating costs		13,895,275	
	Asset acquisitions		1,636,006	
			32,351,886	
	Less recoveries			
	Inter-ministry	1,623,815		
	Municipalities	237,527		
			1,861,342	
			30,490,544	

KOOTENAY DEVELOPMENT REGION

Appropriations			Actual Expenditures
792,988	Transfer from the Ministry of Municipal Affairs, Recreation and Culture		389,346
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
792,988	—Transfer from the Ministry of Municipal Affairs, Recreation and Culture		
792,988			
	Group account classification		
	Salaries and benefits	118,743	
	Operating costs	252,404	
	Asset acquisitions	18,199	
		389,346	

THOMPSON-OKANAGAN DEVELOPMENT REGION

Appropriations			Actual Expenditures
649,635	Transfer from the Ministry of Social Services and Housing		334,905
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
649,635	—Transfer from the Ministry of Social Services and Housing		
649,635			
	Group account classification		
	Salaries and benefits	135,603	
	Operating costs	204,067	
	Asset acquisitions	4,535	
	Other expenditures	700	
		344,905	
	Less recoveries	10,000	
		334,905	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Employee secondment to B.C.E.C		0
	Group account classification		
	Salaries and benefits	45,644	
	Less recoveries	45,644	
		0	

MINISTRY OF ECONOMIC DEVELOPMENT

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
19	Minister's Office	277,394		277,394	166,815
20	Ministry Operations	51,593,099			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Advanced Education and Job Training		(2,290,250)		
	—Transfer to the Ministry of Government Management Services		(6,605,835)		
	—Transfer to the Ministry of International Business and Immigration		(27,187,221)		
	—Transfer to the Ministry of Regional Development		(15,509,793)		
21	Economic and Regional Development Subsidiary Agreements (ERDA)	14,848,500			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Regional Development		(14,848,500)		
22	Contribution to the British Columbia Pavilion Corporation	6,102,000			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Government Management Services		(6,102,000)		
	Statutory—				
	Special Accounts—				
	Industrial Development Fund Act (R.S.B.C. 1979, chap. 194, sec. 1(3))				
	—Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund (see D 192 for details)	1,250,000			
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Regional Development		(1,250,000)		
	Low Interest Loan Assistance Revolving Fund Act (S.B.C. 1985, chap. 44, sec. 2)				
	—Low Interest Loan Assistance Revolving Fund (see D 194 for details)	300,000			
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Regional Development		(300,000)		
	Purchasing Commission Act (R.S.B.C. 1979, chap. 350, sec. 23.1(3))				
	—Purchasing Commission Working Capital Account (see D 196 for detail)	5,705,000			
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Government Management Services		(5,705,000)		
	Financing Transactions—				
	Discovery Enterprise Program				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Advanced Education and Job Training				
		80,075,993	(79,798,599)	277,394	166,815

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 19 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Economic Development, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
277,394	Total vote		166,815
	Group account classification		
	Salaries and benefits	161,671	
	Operating costs	2,777	
	Asset acquisitions	2,367	
		166,815	

Vote 20

MINISTRY OPERATIONS

Description

This vote provides for executive direction, administrative services and operating programs of the ministry including:

(a) MANAGEMENT OPERATIONS

This sub-vote provides for the deputy minister's office; executive direction of the ministry; communications and public affairs; financial, personnel, administrative, information systems, data processing, and library services; special projects; and the monitoring of federal/provincial loans and grants. Grants are provided to businesses, industry associations, institutions, Crown corporations and other entities.

(b) POLICY DEVELOPMENT AND STATISTICS

This sub-vote provides for the development of policy and program proposals for the minister, Cabinet and the ministry; the design, negotiation, management and evaluation of federal/provincial and joint government/industry economic development programs; trade, industry and sector forecasts; economic and policy analysis of major resource, technology and other projects; and statistical information and analytical support for the ministry, other government agencies and, in certain cases, for the business community. Grants are provided to businesses and associations for cost-shared economic development studies and initiatives. The costs incurred for statistical services provided to other branches of the ministry and other parties are partially recovered.

(c) BUSINESS PROMOTION

This sub-vote provides for assistance to the province's business community, including the evaluation of British Columbia related applications to the federal Investment Canada agency; business immigration proposals; export strategy; assistance for community economic development; and assistance towards industrial research and technological development. Grants and loans are provided to businesses, industry associations, institutions, Crown corporations and other entities to encourage economic activity in the province.

(d) INTERNATIONAL MARKETING

This sub-vote provides for programs and initiatives to stimulate new business and private sector capital formation. Provision is also made for the travel expenses outside of Canada, including the payment of prescribed allowances, of Members of the Executive Council, Ministers of State, Parliamentary Secretaries, and related staff; for trade missions; and for general promotion of the export of British Columbia goods and services. Grants are made to private sector enterprises, including the Asia Pacific Foundation, to assist export promotion, new product and process development, and for the development and promotion of the export of professional, technological and other business services. The costs of export and trade related seminars and the salaries to staff members seconded to the federal government are partially recovered.

(e) FOREIGN OFFICES

This sub-vote provides for the establishment of foreign commercial and tourism offices to promote trade and investment opportunities; the operation of the office of the Agent General in the United Kingdom and Europe; and the operation and maintenance of British Columbia House in London, England. Provision is also made for a contribution to the British Columbia Chamber of Commerce towards the operation of a foreign commercial office.

(f) PURCHASING COMMISSION

This sub-vote provides for procurement services related to the acquisition of commodities and services for ministries and participating public bodies, technical evaluation, advice and assistance for commodity acquisitions, establishment and testing of commodity standards, recommendation of policies for efficient and effective acquisition, and development and administration of the public sector purchasing policy to stimulate economic activity in the province. Costs related to the provision of procurement services for participating public bodies and agencies are fully recovered.

(g) REGIONAL DEVELOPMENT

This sub-vote provides for initiatives to stimulate economic development and diversification at the local community level. These initiatives may be in the form of grants, loans, loan guarantees and equity investments.

Vote 20 — Continued

Appropriations			Actual Expenditures	
		Classification by sub-vote		
866,977		Management Operations	0	
	15,309,328	—Estimated		
	(558,887)	—Transfer to the Ministry of Government Management Services		
	(7,578,168)	—Transfer to the Ministry of International Business and Immigration		
	(6,305,296)	—Transfer to the Ministry of Regional Development		
(605,963)		Policy Development and Statistics (net of recoveries)	0	
	6,415,739	—Estimated		
	(2,245,266)	—Transfer to the Ministry of Government Management Services		
	(2,024,366)	—Transfer to the Ministry of International Business and Immigration		
	(2,752,070)	—Transfer to the Ministry of Regional Development		
(261,014)		Business Promotion	0	
	15,214,763	—Estimated		
	(2,290,250)	—Transfer to the Ministry of Advanced Education and Job Training		
	(8,098,100)	—Transfer to the Ministry of International Business and Immigration		
	(5,087,427)	—Transfer to the Ministry of Regional Development		
0		International Marketing (net of recoveries)	0	
	3,904,875	—Estimated		
	(3,904,875)	—Transfer to the Ministry of International Business and Immigration		
0		Foreign Offices	0	
	5,581,712	—Estimated		
	(5,581,712)	—Transfer to the Ministry of International Business and Immigration		
0		Purchasing Commission (net of recoveries)	0	
	3,801,682	—Estimated		
	(3,801,682)	—Transfer to the Ministry of Government Management Services		
0		Regional Development	0	
	1,365,000	—Estimated		
	(1,365,000)	—Transfer to the Ministry of Regional Development		
0		Total vote		0

51,593,099	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(2,290,250)	—Transfer to the Ministry of Advanced Education and Job Training
(6,605,835)	—Transfer to the Ministry of Government Management Services
(27,187,221)	—Transfer to the Ministry of International Business and Immigration
(15,509,793)	—Transfer to the Ministry of Regional Development
0	

Vote 21

ECONOMIC AND REGIONAL DEVELOPMENT SUBSIDIARY AGREEMENTS (ERDA)

Description

This vote provides funding for the following three subsidiary agreements under the Canada/British Columbia Economic and Regional Development Agreement (ERDA):

(a) TOURIST INDUSTRY DEVELOPMENT SUBSIDIARY AGREEMENT

This sub-vote provides for grants to tourism industry associations and other entities for professional development activities, loan related and administrative expenditures, and visitor surveys, evaluations and economic opportunity studies for the development of the province's tourism industry.

(b) SMALL BUSINESS INCENTIVES SUBSIDIARY AGREEMENT

This sub-vote provides for grants and administrative and loan related expenditures for the development of the province's sm[illegible] business sector.

(c) INDUSTRIAL DEVELOPMENT SUBSIDIARY AGREEMENT

This sub-vote provides for grants to research organizations and institutions to transfer new technology, loan related and administrative expenditures, opportunity identification and evaluation studies and other activities relating to the development of the province's industrial and resource sectors.

Appropriations			Actual Expenditures	
		Classification by sub-vote		
0		Tourist Industry Development Subsidiary Agreement	0	
	2,936,500	—Estimated		
	(2,936,500)	—Transfer to the Ministry of Regional Development		
0		Small Business Incentives Subsidiary Agreement	0	
	2,493,500	—Estimated		
	(2,493,500)	—Transfer to the Ministry of Regional Development		
0		Industrial Development Subsidiary Agreement	0	
	9,418,500	—Estimated		
	(9,418,500)	—Transfer to the Ministry of Regional Development		
0		Total vote		0

14,848,500	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(14,848,500)	—Transfer to the Ministry of Regional Development
0	

Vote 22 CONTRIBUTION TO THE BRITISH COLUMBIA PAVILION CORPORATION

Description

This vote provides for a contribution to the British Columbia Pavilion Corporation to compensate the company for its net cash operating losses and capital expenditures.

Appropriations			Actual Expenditures	
0		Contribution to the British Columbia Pavilion Corporation..............	0	
	6,102,000	—Estimated		
	(6,102,000)	—Transfer to the Ministry of Government Management Services		
0		Total vote		0

6,102,000	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(6,102,000)	—Transfer to the Ministry of Government Management Services
0	

MINISTRY OF EDUCATION

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
23	Minister's Office	211,618		211,618	209,032
24	Ministry Operations	64,091,579		64,091,579	63,034,556
25	Public Schools Education	1,859,342,139			
	Supplement—Special Warrant No. 3		15,900,000	1,875,242,139	1,869,736,385
26	Independent Schools	48,075,170			
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15. sec. 23(3))		(965,908)	47,109,262	46,250,839
27	Northeast Development Region	813,598			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Native Affairs		(813,598)		
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—Status Indian Children Education				
	—Canadian Official Languages Program				
	Financing Transaction—Rural Residential School Property Taxes				
		1,972,534,104	14,120,494	1,986,654,598	1,979,230,812

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 23

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Education, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
211,618	Total vote		209,032
	Group account classification		
	Salaries and benefits	201,085	
	Operating costs	7,495	
	Asset acquisitions	452	
		209,032	

Vote 24

MINISTRY OPERATIONS

Description

The vote provides for the overall policy development for the ministry, management of funding for the public and independent schools systems, as well as administrative and support services in the ministry. Major programs and activities include:

(a) DEPUTY MINISTER'S OFFICE

This sub-vote provides for the management of the ministry and information services. Central direction is provided for curriculum planning and development, special education programs, policy and legislative changes and financial management services. This sub-vote also provides grants to partially support societies offering programs not provided by educational institutions and provides for projects to develop and enhance the provincial educational system. Finally, this sub-vote provides for a contribution to the College of Teachers for operating support until June 30, 1988.

(b) ROYAL COMMISSION ON EDUCATION

This sub-vote provides for the ministry's response to the report of the Royal Commission on Education.

(c) FINANCE AND ADMINISTRATION

This sub-vote provides for the coordination and development of policies, legislation, computer systems and personnel management, and the development and operation of major financial systems including annual capital and operating budgets, and expenditure and financial management. This sub-vote also provides financial support services for the preparation, analysis and accounting of school district operating budgets and capital expenditure programs. In addition, this sub-vote provides for ministry office space, the costs of communications services for the ministry, liaison with some Crown corporations and central agencies of government, and for the internal financial operations of the ministry.

(d) EDUCATION PROGRAMS

This sub-vote provides for assessing and developing the content of educational programs, managing public instruction through curriculum development, learning assessment and provincial final examinations. This sub-vote also provides for evaluation, assessment and assistance in organizing special education programs and the provision of direct services including Jericho Hill School and the Resource Centre for the Visually Impaired. In addition, this sub-vote provides for policy liaison between the ministry and school districts, accreditation of senior secondary schools and the Passport to Education program. Finally, the sub-vote provides for textbooks and media materials to the public and independent school systems. Recoveries are received from the sale of supplementary textbooks and media materials, fees for school final transcripts and general education development tests, from provincial examination re-read fees and other miscellaneous sources.

(e) POLICY, PLANNING AND INDEPENDENT EDUCATION

This sub-vote provides for the inspection, classification and recommendation of independent schools for provincial contributions and for development of policy direction for the provincial education system. This sub-vote also provides for leadership in educational initiatives in the Pacific Rim, administration of the provincial student and teacher exchange programs and British Columbia's share of the operating expenses of the Council of Ministers of Education (Canada) and the Canadian Educational Association. Finally, this sub-vote provides for correspondence education for any British Columbia student unable to take the regular school program. Recoveries are received from students enrolled in correspondence courses and from fees for independent school voluntary accreditation.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
1,693,894	Deputy Minister's Office		1,502,731	
1,000,000	Royal Commission on Education		914,892	
8,083,071	Finance and Administration		8,294,226	
49,528,140	Educational Programs (net of recoveries)		48,631,080	
3,786,474	Policy, Planning and Independent Education (net of recoveries)		3,691,627	
64,091,579	Total vote			63,034,556
	Group account classification			
	Salaries and benefits		11,999,826	
	Operating costs		39,797,003	
	Asset acquisitions		2,470,510	
	Grants and contributions		11,119,863	
			65,387,202	
	Less recoveries			
	Inter-ministry	157,132		
	Federal government	45,744		
	Sales	19,680		
	Other	2,130,090		
			2,352,646	
			63,034,556	

Vote 25 PUBLIC SCHOOLS EDUCATION

Description

This vote provides for the financial support of school districts and provincial assistance to homeowners for property taxation. Major programs and activities include:

(a) CONTRIBUTIONS TO SCHOOL DISTRICTS

This sub-vote provides for the provincial share of local school district operating budgets, contributions to school districts from school property tax revenue collected by the province from non-residential property taxpayers, contributions to schools and other educational agencies for continuing education, the operation of the CHANCE program and contracted programs such as those for severely handicapped children in residential centres. Recoveries are received from the Department of National Defense (DND) for the education of children of DND personnel.

(b) CONTRIBUTIONS FOR SCHOOLS DEBT SERVICE

This sub-vote provides for the provincial share of contributions for the payment of interest and sinking fund charges for capital construction projects and equipment purchases for schools.

(c) GRANTS TO REDUCE LOCAL PROPERTY TAXES

This sub-vote provides for grants to homeowners to reduce property taxes.

(d) TEACHERS' PENSION FUND

This sub-vote provides, on behalf of all school districts, the employer's statutory contribution to the Teachers' Pension Fund and the employer's portion of medical and dental expenses for all retired teachers.

(e) SPECIAL PROJECTS

This sub-vote provides for special projects related to computer technology acquisition and Pacific Rim initiatives.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
1,302,004,464	Contributions to School Districts (net of recoveries)		1,274,572,030	
118,318,800	Contributions for Schools Debt Service		140,753,000	
298,911,875	Grants to Reduce Local Property Taxes		295,874,413	
121,454,000	Teachers' Pension Fund		124,154,167	
34,553,000	Special Projects		34,382,775	
1,875,242,139	Total vote			1,869,736,385
1,859,342,139	Estimated			
15,900,000	Supplement—Special Warrant No. 3			
1,875,242,139				
	Group account classification			
	Operating costs		1,838,847	
	Asset acquisitions		467,630	
	Grants and contributions		1,870,671,179	
			1,872,977,656	
	Less recoveries			
	Federal government	3,227,598		
	Other	13,673		
			3,241,271	
			1,869,736,385	

Vote 26 INDEPENDENT SCHOOLS

Description

This vote provides for provincial contributions to eligible independent schools and for contributions for special education initiatives in independent schools.

Appropriations			Actual Expenditures
47,109,262	Total vote		46,250,839
48,075,170	Estimated		
(965,908)	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23(3))		
47,109,262			
	Group account classification		
	Grants and contributions	46,250,839	

Vote 27 NORTHEAST DEVELOPMENT REGION

Description

This vote provides for the Office of the Minister of State and for the administration of the Northeast development region. This vote also provides for regional development groups established by the Minister of State.

Appropriations				Actual Expenditures
0		Northeast Development Region	0	
	813,598	—Estimated		
	(813,598)	—Transfer to the Ministry of Native Affairs		
0		Total vote		0
813,598	Estimated			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)			
(813,598)	—Transfer to the Ministry of Native Affairs			
0				

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Funds are received under the 1969 Federal/Provincial agreement which provides for the payment by the federal government to the province of tuition fees for status Indian children enrolled in public schools. These amounts are paid out to the applicable school district.

Appropriations			Actual Expenditures
0	Status Indian Children Education		0
	Group account classification		
	Grants and contributions	36,105,719	
	Less recoveries	36,105,719	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

These funds are contributed by the federal government and paid out in accordance with the Canada-British Columbia Agreement On The Official Languages in Education (1984) to support the maintenance and development of minority language education and second language instruction.

Appropriations			Actual Expenditures
0	Canadian Official Languages Programs		0
	Group account classification		
	Operating costs	1,792,728	
	Asset acquisitions	33,915	
	Grants and contributions	7,321,729	
		9,148,372	
	Less recoveries	9,148,372	
		0	

FINANCING TRANSACTIONS

Description

Provincial advances (disbursements) are provided to school districts for rural residential school property taxes (receipts) collected on their behalf by the Ministry of Finance and Corporate Relations. Administration costs are funded through voted appropriations.

Appropriations			Actual Expenditures
95,325,586	Advances *re* Rural Residential School Property Tax	93,521,043	
(95,325,586)	Recoveries *re* Rural Residential School Property Tax	(93,521,043)	
0	Total		0
	Group account classification		
	Loans, investments and advances	93,521,043	
	Less recoveries	93,521,043	
		0	

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
28	Minister's Office	250,592		250,592	250,591
29	Ministry Operations	26,909,039		26,909,039	25,999,224
30	British Columbia Utilities Commission	10		10	
31	Fort Nelson Indian Band Mineral Revenue Sharing Agreement	800,000		800,000	389,744
32	Mineral Development and Exploration Incentives	2,527,000		2,527,000	2,305,085
33	Government Personnel Services	9,508,597			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Government Management Services		(9,508,597)		
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24(1)(c))				
	—Interest on Revenue Refunds		41,221	41,221	41,221
	Mines Act (S.B.C. 1980, chap. 28, sec. 15 (2))				
	—Mine Improvement		500	500	500
		39,995,238	(9,466,876)	30,528,362	28,986,365

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 28 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Energy, Mines and Petroleum Resources, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
250,592	Total vote		250,591
	Group account classification		
	Salaries and benefits	231,625	
	Operating costs	13,148	
	Asset acquisitions	5,818	
		250,591	

Vote 29 MINISTRY OPERATIONS

Description

This vote provides for ministry programs and activities including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for the administration of financial and personnel management services and the coordination of legislative requirements. The sub-vote also provides for data management and office automation systems, and administrative services including property, accommodation, vehicle, machinery and materials requirements and inventories, communications, and distribution of ministry publications.

(b) EXECUTIVE MANAGEMENT

This sub-vote provides for senior executive direction, information services, and public relations for the ministry.

(c) ENERGY RESOURCES

This sub-vote provides for the formulation and implementation of provincial energy policies including the energy project review process, energy forecasts, strategic energy studies and energy surplus management. This sub-vote also provides for the administration and disposition of petroleum, natural gas, underground storage, and geothermal resource rights in a manner to bring maximum economic and social benefit to the province. The sub-vote supports the development of these resources, enforces regulation of petroleum exploration and production operations to ensure safe operation, environment protection during seismic exploration and drilling, and conservation of resources, and provides for the assessment and collection of mineral, mineral land, coal, petroleum and natural gas taxes and royalties. This sub-vote provides for the determination of oil and natural gas reserves of British Columbia, including offshore reserves, and for the maintenance of the data base on the sedimentary geology of British Columbia, including storage of well cores, logs and records. Provision is made for reports required under statutes, plus statistical and informational reports on petroleum exploration and development, and information and service to the petroleum industry on a fee for service basis for geological information, maps and tenure documentation, to support and encourage an active petroleum industry in the province. This sub-vote provides for the construction and maintenance of petroleum resource roads and for the maintenance of security and performance deposits in trust. A grant to the Friends of the Royal British Columbia Museum will be made in 1988/89 to increase public awareness of the contribution made by the petroleum industry in British Columbia.

(d) MINERAL RESOURCES

This sub-vote provides for the formulation, advancement and administration of policies and programs for the discovery and orderly development of mineral resources to achieve maximum economic and social benefits for the province. This sub-vote also provides for the administration and enforcement of provincial legislation and regulations to ensure the extraction of the province's mineral and coal resources in a manner consistent with worker health and safety, public safety, resource conservation, and environmental sensitivity, and for the reclamation of selected abandoned mines. Provision is also made for the administration of title to the mineral and coal resources of the province, and the continued development of efficient and effective records systems. This sub-vote also provides for projects and programs to facilitate the exploration and discovery of mineral and coal resources through geological mapping, surveys, prospector training, information services and analytical laboratory support. Funds are also provided for the maintenance of a data base on the mineral industry and for the development and implementation of appropriate policies for the mineral sector. This sub-vote ensures that mineral lands are adequately assessed and managed in relation to competing land uses for the optimum benefit to the province, encourages research and technical innovation in related fields and provides grants to various mine rescue safety associations. Recoveries are received for expenses related to the use of ministry equipment and facilities.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
4,924,376	Administration and Support Services	4,865,513	
543,518	Executive Management	601,050	
7,051,265	Energy Resources	6,152,994	
14,389,880	Mineral Resources (net of recoveries)	14,379,667	
26,909,039	Total vote		25,999,224
	Group account classification		
	Salaries and benefits	11,786,134	
	Operating costs	10,913,380	
	Asset acquisitions	3,060,417	
	Grants and contributions	239,293	
		25,999,224	

Vote 30 BRITISH COLUMBIA UTILITIES COMMISSION

Description

This vote provides for the operation of the British Columbia Utilities Commission, as authorized under the *Utilities Commission Act*. The Commission is responsible for the regulation of all utilities and telecommunications in the province. These responsibilities include conducting public hearings into major energy projects and energy use proposals. The Commission recovers its costs from hearing proponents, regulated utilities and other parties as appropriate.

Appropriations			Actual Expenditures
10	Total vote (net of recoveries)		0
	Group account classification		
	Salaries and benefits	1,564,695	
	Operating costs	1,333,138	
	Asset acquisitions	10,932	
		2,908,765	
	Less recoveries		
	Other	2,908,765	
		0	

Vote 31 FORT NELSON INDIAN BAND MINERAL REVENUE SHARING AGREEMENT

Description

This vote provides for payments to the Fort Nelson Indian Band resulting from the production of natural gas and the disposition of natural gas interests. Payments are made in accordance with the federal/provincial agreement, as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act*.

Appropriations			Actual Expenditures
800,000	Total vote		389,744
	Group account classification		
	Grants and contributions	389,744	

Vote 32 MINERAL DEVELOPMENT AND EXPLORATION INCENTIVES

Description

This vote provides for the following mineral industry development programs:

(a) MINERAL DEVELOPMENT SUBSIDIARY AGREEMENT (ERDA)

This sub-vote provides for fourth year funding of a five-year $10,000,000 program that has been undertaken by the province, in conjunction with the federal government, to encourage mineral development through geological, market and feasibility studies. In addition, this sub-vote provides for cost-shared engineering and environmental studies related to infrastructure requirements for specific mineral development opportunities. This sub-vote also provides grant and contribution funding for mineral development activities. The agreement is part of the Canada/British Columbia Economic and Regional Development Agreement (ERDA).

(b) MINERAL EXPLORATION INCENTIVES

This sub-vote provides for grants to mineral prospectors and for mineral prospector training to encourage mineral exploration in the province. Administration costs associated with this initiative are also provided for in this sub-vote.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
2,027,000	Mineral Development Subsidiary Agreement (ERDA)	1,833,320	
500,000	Mineral Exploration Incentives	471,765	
2,527,000	Total vote		2,305,085
	Group account classification		
	Operating costs	1,793,689	
	Asset acquisitions	3,353	
	Grants and contributions	508,043	
		2,305,085	

Vote 33 GOVERNMENT PERSONNEL SERVICES

Description

This vote provides for government personnel, privatization and employee assistance programs including:

(a) GOVERNMENT PERSONNEL SERVICES

The sub-vote provides for the negotiation and administration of collective agreements on behalf of government under the *Public Service Labour Relations Act*, settlement payments for grievances, other personnel related settlements agreed to by the division and the payment for legal and arbitration services. This sub-vote also provides for the planning, development and administration of personnel policies and practices including those pertaining to staffing, recruitment, selection and appointment of employees, the placement of employees who are supernumerary, disabled, or returning from long-term disability, the system of job evaluation, the determination and review of the rates of compensation, employee benefits and allowances, and the design and development of staff training and safety programs. This sub-vote also provides for costs related to privatization initiatives.

(b) EMPLOYEE ASSISTANCE PROGRAM

This sub-vote provides for counselling and assistance services to government employees who have personal problems which may affect job performance. Costs for these services are fully recovered from special offices and ministries. This sub-vote also provides for loans to government employees to attend in-patient treatment programs.

Vote 33 — Continued

Appropriations			Actual Expenditures	
		Classification by sub-vote		
0		Government Personnel Services	0	
	9,458,597	—Estimated		
	(9,458,597)	—Transfer to the Ministry of Government Management Services		
0		Employee Assistance Program (net of recoveries)	0	
	50,000	—Estimated		
	(50,000)	—Transfer to the Ministry of Government Management Services		
0		Total vote		0

9,508,597	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(9,508,597)	—Transfer to the Ministry of Government Management Services
0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24(1)(c))

Appropriations			Actual Expenditures
41,221	Interest on revenue refunds		41,221
	Group account classification		
	Operating costs	41,221	

Statutory

MINES ACT (S.B.C. 1980, chap. 28, sec. 15(2))

Appropriations			Actual Expenditures
500	Mine improvement		500
	Group account classification		
	Operating costs	500	

MINISTRY OF STATE FOR CARIBOO, RESPONSIBLE FOR ENVIRONMENT

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
34	Minister's Office	260,049		260,049	246,719
35	Ministry Operations	142,997,238			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap.62, secs. 13 and 14)				
	—Transfer to the Ministry of Parks		(32,438,130)		
	—Transfer to the Ministry of Crown Lands		(15,049,945)		
	—Transfer to the Ministry of Agriculture and Fisheries		(91,500)		
	—Transfer to the Ministry of Regional Development		(7,829,241)	87,588,422	84,670,839
36	Cariboo Development Region	694,483		694,483	453,882
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—Williston Reservoir				
	—Kokanee Creek Park				
	—Canadian Association of Pesticide Control Officers				
	—Fisheries and Oceans				
	—Peace Canyon Fish Hatchery				
	Special Accounts—				
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 8)				
	—Habitat Conservation Fund (*see* D 191 for detail).	1,710,000	377,603	2,087,603	2,087,603
		145,661,770	(55,031,213)	90,630,557	87,459,043

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 34 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Environment and Parks, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
260,049	Total vote		246,719
	Group account classification		
	Salaries and benefits	231,449	
	Operating costs	14,327	
	Asset acquisitions	943	
		246,719	

Vote 35

MINISTRY OPERATIONS

Description

This vote provides for the ministry's resource, environmental and recreational management programs including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for executive direction and coordination of central ministry services including information, personnel, finance, systems, accommodation, laboratory, enforcement, communications, planning, environmental assessment, assets inventory and general administration. Grants are provided to the Greater Vancouver Regional District for monitoring air quality, to the Management Committee of the Fraser River Estuary Management Program to cover various costs and to a number of organizations concerned with use of the environment. Recoveries are received from other divisions in the ministry and from other ministries for the use of conservation and laboratory services. Recoveries are also received from outside of government for laboratory services.

(b) AIR MANAGEMENT

This sub-vote provides for the maintenance of atmospheric quality in British Columbia, at a level which is conducive to good health, and for a quality environment by setting standards, monitoring air quality, implementing airshed management systems, and providing atmospheric services to other programs and agencies. Recoveries are received for air monitoring services from Prince George area pulp mills.

(c) RECREATIONAL FISHERIES MANAGEMENT

This sub-vote provides for the maintenance and enhancement of the recreational fish populations and their habitats in order to satisfy society's present and future requirements for recreational activity, wholesome food, direct and indirect employment and economic benefits. Principal elements are fish population and habitat protection and inventory, development and enforcement of sport Fishery regulations, fish culture, research, and representation of provincial positions in federal/provincial and international recreational fisheries negotiations. Pertinent legislation includes the *Fisheries Act (Canada)*, the *Wildlife Act*, and the *Environment Management Act*. Grants are provided to the British Columbia Wildlife Federation for partial support of Knowledge Network fish and wildlife programming. Funds expended on fisheries projects under agreements with the British Columbia Hydro and Power Authority, the Skagit Environmental Endowment Commission, other agencies and the private sector, are fully recoverable.

(d) PESTICIDE CONTROL

This sub-vote provides for the administration of the *Pesticide Control Act* including advice, coordination, implementation, information, monitoring and development of policies and procedures of related programs to ensure the prudent use of pesticides. Recoveries are received from the sale of pesticide control study kits.

(e) WASTE MANAGEMENT

This sub-vote provides for protection of the environment and conservation of resources through administration of the *Waste Management Act*, the *Litter Act*, programs to recover, utilize and dispose of waste materials, and the Okanagan Water Quality Control Project. Recoveries from outside of government are received for the transportation and disposal of hazardous wastes.

(f) WATER MANAGEMENT

This sub-vote provides for the management of British Columbia's water resources through water licensing, regulation of water utilities, dam safety, snow surveys, flood forecasting, floodplain development control, river protection projects, dyke inspection, resource inventory,water supply and public health engineering services, aquatic weed control and water quality protection. Pertinent legislation includes the *Water Act*, the *Water Utility Act*, the *Utilities Commission Act*, the *Dyke Maintenance Act*, the *Public Works Agreement Act* and the *Land Title Act*. Funds expended on the Fraser River flood control program under the Canada/British Columbia Fraser River Flood Control Agreement, and for a joint floodplain mapping program, are partially recovered from the federal government. Funds expended on the Canada/British Columbia Hydrometric Program are recovered by agreement from the British Columbia Hydro and Power Authority.

(g) WILDLIFE MANAGEMENT

This sub-vote provides for the maintenance and enhancement of wildlife populations and their habitats in order to satisfy society's present and future requirement for economic, social, recreational and scientific benefits. Principal elements are wildlife population and habitat inventories, habitat protection and enhancement, research, licensing and regulating the use of wildlife, and public information. Pertinent legislation includes the *Wildlife Act*, the *Migratory Bird Convention and the Game Export Act* (Canada). Grants are provided to meet commitments under the *Creston Valley Wildlife Act* and for the Fur Institute of Canada. Funds expended on wildlife projects under agreements with the British Columbia Hydro and Power Authority, the Skagit Environment Endownment Commission, other agencies and the private sector, are fully recoverable.

(h) SURVEYS AND RESOURCE MAPPING

This sub-vote provides for aerial photographs, control surveys, primary base mapping and program coordination services. It also provides for resource mapping, interpretation for environmental resource management and terrain resource information management. Costs are recovered from shared-cost mapping contracts with municipal and regional governments, and for digital terrain maps provided to the private sector.

(i) PARKS AND OUTDOOR RECREATION

This sub-vote provides for the development and management of programs and policies to maintain a high quality park system in British Columbia and to coordinate outdoor recreation opportunities across the province. Grants are provided to non-profit organizations for outdoor recreation education and safety programs. The costs of recreation projects in the Revelstoke area and the Skagit Valley are recovered from the British Columbia Hydro and Power Authority and the Skagit Environmental Endowment Commission respectively. The costs for the restoration of the Alexander Mackenzie Grease Trail are partially recovered from the federal government.

Vote 35 — Continued

Appropriations			Actual Expenditures	
		Classification by sub-vote		
14,810,122		Administration and Support Services (net of recoveries)	17,527,558	
	23,001,661	—Estimated		
	(362,298)	—Transfer to the Ministry of Parks		
	(7,829,241)	—Transfer to the Ministry of Regional Development		
3,004,390		Air Management (net of recoveries)	3,064,882	
14,236,841		Recreational Fisheries Management (net of recoveries)	14,795,346	
1,995,532		Pesticide Control (net of recoveries)	1,158,365	
20,943,008		Waste Management (net of recoveries)	15,951,832	
22,020,274		Water Management (net of recoveries)	21,511,469	
10,010,798		Wildlife Management (net of recoveries)	10,586,401	
	10,102,298	—Estimated		
	(91,500)	—Transfer to the Ministry of Agriculture and Fisheries		
567,457		Surveys and Resource Mapping (net of recoveries)	74,688	
	15,617,402	—Estimated		
	(15,049,945)	—Transfer to the Ministry of Crown Lands		
0		Parks and Outdoor Recreation (net of recoveries)	298	
	32,075,832	—Estimated		
	(32,075,832)	—Transfer to the Ministry of Parks		
87,588,422		Total vote		84,670,839

142,997,238	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(15,049,945)	—Transfer to the Ministry of Crown Lands
(91,500)	—Transfer to the Ministry of Agriculture and Fisheries
(32,438,130)	—Transfer to the Ministry of Parks
(7,829,241)	—Transfer to the Ministry of Regional Development
87,588,422	

Group account classification		
Salaries and benefits		43,346,935
Operating costs		33,101,027
Asset acquisitions		8,473,876
Grants and contributions		1,097,448
		86,019,286
Less recoveries		
Federal government	518,672	
Municipalities	16,091	
Other	813,684	
		1,348,447
		84,670,839

Vote 36 CARIBOO DEVELOPMENT REGION

Description

This vote provides for the Office of the Minister of State and for the administration of the Cariboo development region. This vote also provides for regional development groups established by the Minister of State.

Appropriations			Actual Expenditures
694,483	Total vote		453,882
	Group account classification		
	Salaries and benefits	63,414	
	Operating costs	386,046	
	Asset acquisitions	4,422	
		453,882	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	Williston Reservoir		0
	Group account classification		
	Operating costs	11,797	
	Less recoveries	11,797	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	Kokanee Creek Park		0
	Group account classification		
	Operating costs	2,500	
	Less recoveries	2,500	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	Canadian Association of Pesticide Control Officers		0
	Group account classification		
	Operating costs	19,955	
	Less recoveries	19,955	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	Fisheries and Oceans		0
	Group account classification		
	Operating costs	4,017	
	Less recoveries	4,017	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	Peace Canyon Fish Hatchery		0
	Group account classification		
	Operating costs	25,100	
	Less recoveries	25,100	
		0	

MINISTRY OF FINANCE AND CORPORATE RELATIONS

Summary of Expenditure by Appropriation

		Total Appropriations			
Vote No.	Description	Estimated	Other Authorizations	Total	Actual Expenditure
		$	$	$	$
37	Minister's Office	293,411		293,411	286,716
38	Ministry Operations	61,464,197			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Solicitor General		(275,569)		
	—Transfer to the Ministry of International Business and Immigration		(269,854)	60,918,774	59,934,560
39	Compensation Stabilization Program	256,677		256,677	107,658
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Government Management Services (Vote 20)		2,245,266		
	—Transfer from the Ministry of Government Management Services (Vote 57)		403,990	2,649,256	2,469,472
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 56(1))				
	—Insurance Claims: Health Care Facilities		603,846	603,846	603,846
	—Insurance Claims and Administration: School Districts and Colleges		283,912	283,912	283,912
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24(1)(c))				
	—Interest on Revenue Refunds		1,410,199	1,410,199	1,410,199
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 14)				
	—Provision for Doubtful Recovery		19,900,000	19,900,000	19,900,000
	International Financial Business Act (S.B.C. 1988, chap. 16, sec. 21)				
	—International Financial Business		68,136	68,136	68,136
	Unclaimed Money Act (R.S.B.C. 1979, chap. 418, sec. 15)		9,773	9,773	9,773
	Special Accounts—				
	Softwood Lumber Products Export Charge Compensation Act (S.B.C. 1987, chap. 65, sec. 2(3))				
	—Lumber Export Charge Compensation Fund (*see* D 194 for detail)	500,000		500,000	
	Education Excellence Appropriation Act (S.B.C. 1986, chap. 6, sec. 1)				
	—Fund for Excellence in Education (*see* D 190 for detail)		279,310,661	279,310,661	279,310,661
	Health Improvement Appropriation Act (S.B.C. 1986, chap. 9, sec. 1)				
	—Health Improvement Fund (*see* D 191 for details)		360,039,077	360,039,077	360,039,077
	Less transfer to General Fund from Fund for Excellence in Education, Special Account		(279,310,661)	(279,310,661)	(279,310,661)
	Less transfer to General Fund from Health Improvement Fund		(360,039,077)	(360,039,077)	(360,039,077)
	Financing Transactions				
	—British Columbia Transit (Gasoline Tax Levy)				
	—Interest on Trusts and Deposits				
	—*Land Tax Deferment Act*				
	—Rural Area Property Taxes				
		62,514,285	24,379,699	86,893,984	85,074,272

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 37 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Finance and Corporate Relations, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
293,411	Total vote		286,716
	Group account classification		
	Salaries and benefits	265,546	
	Operating costs	18,403	
	Asset acquisitions	2,767	
		286,716	

Vote 38

MINISTRY OPERATIONS

Description

This vote provides for the operations and programs of the ministry, including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for executive, financial, administrative, personnel, information systems, and communications support to ministry operations and programs. Provision is also made for policy and administrative services for programs pertaining to the Asian Pacific Rim Region. Grants are provided to Indian Bands which offer local government services in rural areas, and to government employees under the suggestion awards program. The cost of information systems services is partially recovered from other divisions of the ministry.

(b) TREASURY BOARD STAFF

This sub-vote provides for analysis and advice on economic, fiscal, budgetary and administrative issues.

(c) OFFICE OF THE COMPTROLLER GENERAL

This sub-vote provides for the payment, recording, reporting and auditing of government accounts and trust funds, for the development and implementation of financial administration policies and procedures, for the evaluation of accounting and financial management systems throughout government and for the development and delivery, on a cost recovery basis, of government financial training and development programs.

(d) REVENUE OPERATIONS

This sub-vote provides for the administration of taxation statutes which are the responsibility of the Ministry of Finance and Corporate Relations, for the administration and related costs of the *Land Tax Deferment Act*, the *Home Owner Grant Act* as it relates to the non-municipal areas of the province, and for the administration of advances to local governments in respect of property taxes collected on their behalf. Grants are provided to natural gas producers to partially offset federal income taxes and to municipalities annexing unincorporated areas.

(e) ASSESSMENT SERVICES

This sub-vote provides for payment of the British Columbia Assessment Authority operating levy on provincial government properties, and for Courts of Revision and Assessment Appeal Board operations which provide taxpayers with a means to obtain fair and equitable property tax assessments.

(f) CORPORATE RELATIONS

This sub-vote provides a legal framework for the corporate sector, including licensing and registration of corporate entities and individuals, and regulation of the instruments and documents used by them to conduct their business, including:

(i) *Policy and Legislation* — provides for analysis and advice on corporate and financial institutions issues;

(ii) *Superintendent of Financial Institutions* — provides for inspection and regulation of credit unions, cooperatives, trust companies, insurance companies, agents and brokers, captive insurance companies, international financial businesses, mortgage brokers and the real estate industry. Recoveries for data processing expenses are received from self-regulatory organizations related to delegated licensing functions;

(iii) *Registrar of Companies* — provides for maintenance of complete files on all companies, cooperatives, partnerships and societies operating in British Columbia whether based in or outside the province. The Registrar also records, in the central registry, mechanics liens and liens against motor vehicles and personal chattels, conducts searches for those liens for the general public, the financial community and the legal profession, and administers the mobile home registry;

(iv) *Commercial Appeals Commission* — provides for appeals under various regulatory statutes; and

(v) *Auditor Certification Board* — provides for assessment of the qualifications of auditors for reporting companies under the *Company Act*.

(g) PROVINCIAL TREASURY

This sub-vote provides for management of the financial assets and liabilities of the government and participating government corporations and agencies and for the management of trust funds and deposits. Costs incurred for funds management and for fiscal agent services provided to government, to participating government corporations and agencies and to special, trust and other funds are fully recovered.

(h) BRITISH COLUMBIA SECURITIES COMMISSION

This sub-vote provides for the operation of the British Columbia Securities Commission under the *Securities Act* and for administrative costs of the Superintendent of Brokers for the regulation of securities and commodity contract dealers. Costs are fully recovered from the securities industry.

Vote 38 — Continued

Appropriations			Actual Expenditures	
		Classification by sub-vote		
8,313,014		Administration and Support Services (net of recoveries)	7,411,420	
	8,407,868	—Estimated		
	(94,854)	—Transfer to the Ministry of International Business and Immigration		
4,911,009		Treasury Board Staff	4,746,998	
9,250,776		Office of the Comptroller General (net of recoveries)	10,001,980	
18,073,510		Revenue Operations	17,768,328	
8,717,125		Assessment Services	8,620,678	
11,653,320		Corporate Relations (net of recoveries)	11,385,156	
	12,103,889	—Estimated		
	(175,000)	—Transfer to the Ministry of International Business and Immigration		
	(275,569)	—Transfer to the Ministry of Solicitor General		
10		Provincial Treasury (net of recoveries)	0	
10		British Columbia Securities Commission (net of recoveries)	0	
60,918,774		Total vote		59,934,560

61,464,197	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(269,854)	—Transfer to the Ministry of International Business and Immigration
(275,569)	—Transfer to the Ministry of Solicitor General
60,918,774	

Group account classification		
Salaries and benefits		34,329,134
Operating costs		25,690,165
Asset acquisitions		3,842,512
Grants and contributions		7,219,513
Other expenditures		2,170,259
		73,251,583
Less recoveries		
Inter-ministry	288,505	
Other	13,028,518	
		13,317,023
		59,934,560

Vote 39

COMPENSATION STABILIZATION PROGRAM

Description

This vote provides for costs of the Compensation Stabilization Program, including the interpretation and administration of guidelines and regulations issued under the *Compensation Stabilization Act*. As the program has fulfilled its mandate, operations will cease by September 30, 1988.

Appropriations			Actual Expenditures
256,677	Total vote		107,658
	Group account classification		
	Salaries and benefits	65,086	
	Operating costs	42,349	
	Asset acquisitions	223	
		107,658	

MINISTRY OPERATIONS

Appropriations				Actual Expenditures
		Classification by sub-vote		
		Transfer from the Ministry of Government Management Services		
2,245,266		Policy Development and Statistics (net of recoveries)		2,103,052
403,990		Government Services (net of recoveries)		366,420
	403,990	—Risk Management Services	366,420	
2,649,256		Total expenditure		2,469,472
0		Estimated		
		Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
2,649,256		—Transfer from the Ministry of Government Management Services		
2,649,256				

Group account classification		
Salaries and benefits	1,330,423	
Operating costs	990,170	
Asset acquisitions	248,815	
	2,569,408	
Less recoveries	99,936	
	2,469,472	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 56(1))

Appropriations			Actual Expenditures
603,846	Insurance Claims: Health Care Facilities		603,846
	Group account classification Operating costs	603,846	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 56(1))

Appropriations			Actual Expenditures
283,912	Insurance Claims and Administration: School Districts and Colleges		283,912
	Group account classification Operating costs	283,912	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24(1)(c))

Appropriations			Actual Expenditures
1,410,199	Interest on revenue refunds		1,410,199
	Group account classification Operating costs	1,410,199	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 14)

Appropriations			Actual Expenditures
19,900,000	Provision for Doubtful Recovery		19,900,000
	Group account classification Other expenditures	19,900,000	

Statutory

INTERNATIONAL FINANCIAL BUSINESS ACT (S.B.C. 1988, chap. 16, sec. 21)

Appropriations			Actual Expenditures
68,136	International Financial Business		68,136
	Group account classification Operating costs	68,136	

Statutory

UNCLAIMED MONEY ACT (R.S.B.C. 1979, chap. 418, sec. 15)

Appropriations		Actual Expenditures	
9,773	Payment of Claims		9,773
	Group account classification		
	Other expenditures	9,773	

FINANCING TRANSACTIONS

Description

Provincial advances are paid to local transit authorities in respect of the British Columbia Transit (Gasoline Tax) Levy collected on their behalf by the Ministry of Finance and Corporate Relations.

Appropriations		Actual Expenditures	
38,000,000	Advances *re* British Columbia Transit (Gasoline Tax) Levy	48,586,834	
(38,000,000)	Recoveries *re* British Columbia Transit (Gasoline Tax) Levy	(48,586,834)	
0	Total		0
	Group account classification		
	Other expenditures	48,586,834	
	Less recoveries	48,586,834	
		0	

FINANCING TRANSACTIONS

Description

Annual interest payments are credited to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration of the province, on the basis of earnings received from the investment of these funds.

Appropriations		Actual Expenditures	
6,650,000	Advances *re* Interest on Trusts and Deposits	8,296,656	
(6,650,000)	Recoveries *re* Interest on Trusts and Deposits	(8,296,656)	
0	Total		0
	Group account classification		
	Other expenditures	8,296,565	
	Less recoveries	8,296,565	
		0	

FINANCING TRANSACTIONS

Description

Local governments are reimbursed by the province for the property taxes of seniors and other qualified property owners which are deferred under the Act. The property owner or the estate is required to repay to the Ministry of Finance and Corporate Relations deferred taxes together with interest compounded annually at the termination of the agreement.

Appropriations		Actual Expenditures	
3,750,000	Advances *re Land Tax Deferment Act*	3,373,069	
(3,750,000)	Recoveries *re Land Tax Deferment Act*	(3,373,069)	
0	Total		0
	Group account classification		
	Other expenditures	3,373,069	
	Less recoveries	3,373,069	
		0	

FINANCING TRANSACTIONS

Description

Provincial advances are paid to local governments and entities in rural areas in respect of local taxes and levies collected on their behalf by the Ministry of Finance and Corporate Relations.

Appropriations		Actual Expenditures	
74,131,000	Advances *re* Rural Area Property Taxes	75,119,141	
(74,131,000)	Recoveries *re* Rural Area Property Taxes	(75,119,141)	
0	Total		0
	Group account classification		
	Other expenditures	75,119,141	
	Less recoveries	75,119,141	
		0	

MINISTRY OF FORESTS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated	 Other Authorizations	 Total	Actual Expenditure
		$	$	$	$
40	Minister's Office	304,458		304,458	223,827
41	Ministry Operations	366,149,032			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Crown Lands		(14,554,594)		
	—Transfer to the Ministry of Regional Development.		(4,270,057)	347,324,381	332,290,274
42	Fire Suppression Program	80,000,000		80,000,000	53,271,299
43	Forest Resource Development Subsidiary Agreement (ERDA)	69,403,505		69,403,505	65,512,940
44	North Coast Development Region	738,176			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Parks		(738,176)		
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—Skagit Valley				
	—Boulder Creek				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24(1)(c))				
	—Interest Revenue Refunds		388	388	388
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 21)				
	—Special Warrant No. 4: Funding for Forestry Enhancement Program		600,000	600,000	600,000
	Special Accounts—				
	Forest Act (R.S.B.C. 1979, chap. 140, sec. 87.1)				
	—Small Business Forest Enterprise Account (*see* D 198 for details)	53,100,000		53,100,000	46,519,337
	Forest Stand Management Fund Act (S.B.C. 1986, chap. 8, sec. 3)				
	—Forest Stand Management (*see* D 190 for details)	150,000	1,826,110	1,976,110	1,976,110
	South Moresby Implementation Account Act (S.B.C. 1988, chap. 60, sec. 4)				
	—South Moresby Implementation (*see* D 198 for details)	34,800,000		34,800,000	974,663
	Less transfer to the Special Account from Vote 41				
	—South Moresby Implementation	(19,690,000)	(322)	(19,690,322)	(19,690,322)
	—Forest Stand Management	(150,000)	(50,000)	(200,000)	(200,000)
		584,805,171	(17,186,651)	567,618,520	481,478,516

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 40

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Forests and Lands, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
304,458	Total vote		223,827
	Group account classification		
	Salaries and benefits	198,368	
	Operating costs	25,075	
	Asset acquisitions	384	
		223,827	

Vote 41

MINISTRY OPERATIONS

Description

This vote provides for the forestry and lands programs of the ministry (except for those funded by other votes and Special Accounts) and for the management, finance and administration services, including *ex gratia* payments related to this vote. The functions related to these programs and services are performed at provincial, regional, and district levels and include:

(a) Management Services

This sub-vote provides for senior executive direction and coordination of central ministry services including personnel, finance, audit, systems, accommodation, communications, technical and administrative services and public information.

(b) Program Administration

This sub-vote provides for regional and district administration in areas of finance, personnel, systems and technical services. This sub-vote also provides grants to agencies involved in forestry research, the British Columbia Debris Control Board and for activities which promote the forest industry.

(c) Harvesting

This sub-vote provides for advice, policies and procedures pertaining to the valuation, sale and disposal of Crown provincial timber and wood resources, and overall monitoring and functional direction of provincial wood supplies. This sub-vote also provides for the incremental cost of constructing logging roads and bridges where higher construction standards are required and for the maintenance of selected logging roads and bridges. Costs related to the Small Business Forest Enterprise program are recovered from the Small Business Forest Enterprise Special Account.

(d) Silviculture

This sub-vote provides for advice, policies and procedures pertaining to the reforestation, care and enhancement of Crown provincial forests, overall monitoring and functional direction of provincial silviculture activities and the provision of tree seeds and seedlings required for provincial reforestation projects. This sub-vote also provides basic silviculture associated with areas harvested under major forest licences prior to October 1, 1987.

(e) Research

This sub-vote provides for advice, policies and procedures for the services pertaining to silviculture and harvesting research, for care and enhancement of Crown provincial forests and for overall monitoring and functional direction over provincial silviculture and harvesting research activities. Joint ventures and/or research contracts are carried out with other ministries and educational institutions involving mutual research needs. This sub-vote also provides capital grants to agencies involved in forestry research. Costs of joint research projects are recovered from other ministries and agencies.

(f) Forest Protection

This subote provides for advice, policies, procedures and research services pertaining to fire and pest management activities which reduce wood losses and protect public and environmental values.

(g) Integrated Resources Management

This sub-vote provides for rehabilitation, care and enhancement of Crown provincial range lands and other range management activities. This sub-vote also provides for the establishment and maintenance of recreation site facilities and trails on Crown provincial land, forestry planning activities and the wilderness management program.

(h) Inventory

This sub-vote provides for maintaining a comprehensive province-wide inventory of British Columbia's timber resources to assist in long-range forestry planning. Activities include growth and yield measurement, decay studies, computerized mapping and statistical analysis of forest and range land.

(i) Lands

This sub-vote provides for Crown land management and dispositions. Activities include developing land use program strategies which determine demand for Crown land, establishing and administering land reserves, administering existing tenures and surveying.

(j) Forest Stand Management

This sub-vote provides for the transfer of funds to the Forest Stand Management Fund Special Account established by the *Forest Stand Management Fund Act*, 1986.

(k) South Moresby Implementation

This sub-vote provides for the transfer of funds to the South Moresby Implementation Special Account. This account provides for the initial costs of establishing a national park on South Moresby Island in cooperation with the federal government. The federal and provincial governments have made commitments to acquire third party forest interests within the proposed park and to enhance silviculture in British Columbia.

Vote 41 — Continued

Appropriations			Actual Expenditures	
		Classification by sub-vote		
49,349,088		Management Services	47,395,881	
	53,619,145	—Estimated		
	(4,270,057)	—Transfer to the Ministry of Regional Development		
37,514,126		Program Administration	44,200,004	
	37,651,959	—Estimated		
	(137,833)	—Transfer to the Ministry of Crown Lands		
36,694,207		Harvesting (net of recoveries)	35,235,024	
143,695,202		Silviculture	134,075,470	
13,628,598		Research (net of recoveries)	9,465,800	
23,012,156		Forest Protection	18,951,675	
10,005,948		Integrated Resources Management	10,719,975	
13,585,056		Inventory	12,339,673	
0		Lands	16,450	
	14,416,761	—Estimated		
	(14,416,761)	—Transfer to the Ministry of Crown Lands		
150,000		Forest Stand Management	200,000	
19,690,000		South Moresby Implementation	19,690,322	
347,324,381		Total vote		332,290,274

366,149,032	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(14,554,594)	—Transfer to the Ministry of Crown Lands
(4,270,057)	—Transfer to the Ministry of Regional Development
347,324,381	

Group account classification		
Salaries and benefits		122,787,842
Operating costs		168,672,368
Asset acquisitions		14,170,552
Grants and contributions		26,984,512
		332,615,274
Less recoveries		
Federal government	50,000	
Inter-ministry	275,000	
		325,000
		332,290,274

Vote 42 FIRE SUPPRESSION PROGRAM

Description

This vote provides for the direct fire fighting and fire suppression programs of the ministry. The functions related to these programs and services are performed at provincial, regional and district levels, and include:

(a) DIRECT FIRE FIGHTING

This sub-vote provides for the cost of fighting and extinguishing forest and range fires as required by the *Forest Act*, including *ex gratia* payments related to this program.

(b) FIRE SUPPRESSION PREPAREDNESS

This sub-vote provides for the cost of maintaining the ministry's fire fighting resources in a state of readiness to enable them to respond immediately to fire situations.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
52,194,552	Direct Fire Fighting	26,886,614	
27,805,448	Fire Suppression Preparedness	26,384,685	
80,000,000	Total vote		53,271,299
	Group account classification		
	Salaries and benefits	6,386,490	
	Operating costs	41,596,914	
	Asset acquisitions	5,287,895	
		53,271,299	

Vote 43 FOREST RESOURCE DEVELOPMENT SUBSIDIARY AGREEMENT (ERDA)

Description

This vote provides funding for the programs delivered by the Government of British Columbia under the Forest Resource Development Subsidiary Agreement, which is a five year, $300,000,000 subsidiary agreement under the Canada/British Columbia Economic and Regional Development Agreement (ERDA). The terms of the Forest Resource Development Subsidiary Agreement provide for delivery, by the Government of British Columbia, of cost-shared and provincially-funded programs. These programs provide for the growing of seedlings, site rehabilitation, planting, post-planting and other incremental reforestation and silviculture activities. These programs also provide for the development of policies and procedures, project coordination and monitoring, and research activities pertaining to the incremental reforestation and silviculture activities funded under the Forest Resource Development Subsidiary Agreement.

Appropriations		Actual Expenditures	
69,403,505	Total vote		65,512,940
	Group account classification		
	Salaries and benefits	55,714	
	Operating costs	62,358,573	
	Asset acquisitions	2,348,653	
	Grants and contributions	750,000	
		65,512,940	

Vote 44 NORTH COAST DEVELOPMENT REGION

Description

This vote provides for the Office of the Minister of State and for the administration of the North Coast development region. This vote also provides for regional development groups established by the Minister of State.

Appropriations			Actual Expenditures	
0		North Coast Development Region	0	
	738,176	—Estimated		
	(738,176)	—Transfer to the Ministry of Parks		
0		Total vote		0

738,176	Estimated Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62 secs. 13 and 14)
(738,176)	—Transfer to the Ministry of Parks
0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures	
0	Skagit Valley		0
	Group account classification		
	Operating costs	36,435	
	Less recoveries	36,435	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures	
0	Boulder Creek		0
	Group account classification		
	Operating costs	20,000	
	Less recoveries	20,000	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24(1)(c))

Appropriations			Actual Expenditures
388	Interest on revenue refunds		388
	Group account classification		
	Operating costs	388	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 21)

Appropriations			Actual Expenditures
600,000	Special Warrant No. 4: Funding for Forestry Enhancement Program		600,000
	Group account classification		
	Operating costs	600,000	

MINISTRY OF HEALTH

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
45	Minister's Office	305,183		305,183	279,466
46	Ministry Operations	2,637,469,226			
	Supplement—Special Warrant No. 6		14,097,000		
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 23(3))		(449,833)	2,651,116,393	2,649,241,286
47	Medical Services Commission and Pharmacare	1,277,222,011			
	Supplement—Special Warrant No. 5		9,890,000	1,287,112,011	1,280,507,681
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—Reciprocal Agreements				
	—Tuberculosis Services to Indians				
	—Aids Lab Research				
		3,914,996,420	23,537,167	3,938,533,587	3,930,028,433

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 45

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Health, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
305,183	Total vote		279,466
	Group account classification		
	Salaries and benefits	272,733	
	Operating costs	6,733	
		279,466	

Vote 46 MINISTRY OPERATIONS

Description

This vote provides for the administration, operation and delivery of health care services including:

(a) Administration and Support Services

This sub-vote provides for the overall policy development in the ministry as well as administrative and support services to the ministry's operating programs and includes the deputy minister's office, vital statistics, information services, human resources, financial services, policy, planning and legislation, operational review, and staff development and safety programs. The sub-vote also provides for the central supply of various goods and services to the ministry and outside agencies and facilities including supplies and services, communications, computer and consulting, and building occupancy costs. Recoveries are received from the distribution of supplies and services within the ministry and to other ministries and outside agencies and facilities.

(b) Preventive Services

This sub-vote provides for the management and operation of preventive programs including public health nursing, public health inspection, health promotion and education, speech and hearing, nutrition, dental, epidemiology and medical health officers. The sub-vote also provides clinical services for tuberculosis, sexually transmitted diseases, laboratory, pharmacy, kidney dialysis and other medical services. In addition, contributions are provided to municipalities for the delivery of certain preventive programs and to agencies providing health promotion programs. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.

(c) Community Care Services

This sub-vote provides for forensic psychiatric services, mental health services and services to the handicapped:

(i) *Forensic Psychiatric Services* — provides for the management and operation of forensic psychiatric services to the courts and justice agencies in the province for adults and juveniles on an inpatient, outpatient and consultative basis. Recoveries are received from the Medical Services Plan for salaried and sessional medical services;

(ii) *Mental Health* — provides for the management and operation of mental health centres, Burnaby Psychiatric Services and the Residential Care (boarding home, group home) Program. Financial contributions are provided to the Greater Vancouver Mental Health Services Society and the British Columbia Mental Health Society (Riverview Hospital). Recoveries are received from the Medical Services Plan for salaried and sessional medical services; and

(iii) *Services to the Handicapped* — provides for the rationalization of services to multi-handicapped persons in British Columbia through funding of Glendale Lodge and other facilities, community residential placements for children and adults, respite and other family support services, special care service initiatives throughout the province and the operation of a toll-free telephone referral service.

(d) Hospital Programs

This sub-vote provides for program management and contributions for the operation, construction, renovation, and equipment purchases of acute and extended care hospitals. Program management includes policy formulation and implementation, resource allocation, administrative and consultative services, facility planning, hospital monitoring and data retrieval. Hospital operating contributions pay for the majority of operating costs of hospitals after deducting other sources of revenue. Included in this amount is a provision for hospital liability self insurance. This sub-vote also provides for contributions to the Red Cross, cancer clinics and other hospital and health related agencies and payments for computer services shared by hospitals and for out-of-province hospital services. In addition, this sub-vote provides for payment of the provincial government's share of debt servicing for hospital construction and renovation projects, contributions for minor capital projects and payment of the provincial government's share of the purchase of approved equipment.

(e) Continuing Care Services

This sub-vote provides for program management, direct services and contributions for programs to serve residents of British Columbia who require assistance in carrying out daily living activities, but who do not require the high level of care provided by an acute care hospital. The direct services include provision of home nursing care, long term care assessment, and community physiotherapy. Contributions include funding to proprietary and non-profit long term care facilities for the delivery of personal, intermediate and extended care services, homemaker agencies to provide care for clients in their own homes and adult day care for clients who cannot fully cope in the community but who do not require the full time use of a facility, and group homes for the handicapped. Contributions are also provided to municipalities and other health related agencies for the provision of home care and long term care services. These contributions normally pay the majority of operating costs after deducting revenue from direct charges to patients.

(f) Emergency Health Services

This sub-vote provides for emergency health services including ground and air ambulance service throughout the province and training programs for emergency medical assistants and paramedic crews. Contributions are made to agencies which provide services on behalf of the Emergency Health Services Commission. Recoveries are received from the Worker's Compensation Board for salaries paid to Commission employees injured on the job.

Vote 46 — Continued

Appropriations			Actual Expenditures	
		Classification by sub-vote		
60,459,672		Administration and Support Services (net of recoveries)		61,264,166
71,159,057		Preventive Services (net of recoveries)		70,987,916
	3,313,112	—Program Management	2,771,399	
	67,845,945	—Field Operations	68,216,517	
193,927,368		Community Care Services (net of recoveries)		192,527,851
	20,487,988	—Forensic Psychiatric Services	19,982,689	
	144,102,533	—Mental Health	143,424,564	
	29,336,847	—Services to the Handicapped	29,120,598	
1,894,240,709		Hospital Programs		1,895,759,815
	6,297,771	—Program Management	6,105,945	
	1,759,532,840	—Operating Contributions to Hospitals	1,760,880,978	
	94,902,098	—Hospital Construction and Renovation	87,878,892	
	33,508,000	—Hospital Equipment	40,894,000	
369,584,689		Continuing Care Services		364,721,127
	5,028,993	—Program Management	3,463,826	
	2,938,797	—Group Homes for the Handicapped	3,111,003	
	259,638,373	—Residential Care	253,010,597	
	87,750,157	—Home Support Services	92,292,643	
	14,228,369	—Long Term Care Assessments	12,843,058	
61,744,898		Emergency Health Services (net of recoveries)		63,980,411
	1,236,894	—Program Management	4,294,633	
	60,508,004	—Ambulance Services	59,685,778	
2,651,116,393		Total vote		2,649,241,286

2,637,469,226	Estimated
14,097,000	Supplement—Special Warrant No. 6
(449,833)	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23(3))
2,651,116,393	

Group account classification		
Salaries and benefits		161,253,528
Operating costs		80,979,676
Asset acquisitions		9,248,184
Grants and contributions		2,402,629,056
Other expenditures		1,499,070
		2,655,609,514
Less recoveries		
Inter-ministry	5,486,102	
Other	882,126	
		6,368,228
		2,649,241,286

Vote 47 MEDICAL SERVICES COMMISSION AND PHARMACARE

Description

This vote provides for the payment for insured services and the development and administration of policies and programs under the Medical Services Plan and Pharmacare including:

(a) MEDICAL SERVICES COMMISSION

This sub-vote provides for the administration of the Medical Services Plan and contributions to the Plan. Administration includes registration of subscribers, billing and processing of premiums, auditing claims for benefits and for the negotiation of contracts with practitioners. Medical Services Plan premiums flow directly into General Fund revenue. Expenditures of the Plan include payments to physicians, dental surgeons, other practitioners and laboratories on a fee for services basis according to schedules of fees approved by the Commission. Some practitioners and laboratories are reimbursed on a contracted, salaried or sessional basis. The plan is responsible for funding other expenses as required under negotiated contractual agreements with the British Columbia Medical Association.

(b) PHARMACARE

This sub-vote provides for the administration of Pharmacare and provides grants for full or partial subsidies on designated prescription drugs and dispensing fees, ostomy supplies, home oxygen and prosthetic appliances.

Appropriations			Actual Expenditures	
		Classification by sub-vote		
1,098,826,085		Medical Services Commission		1,095,113,465
	28,755,924	—Administration	26,528,126	
	1,070,070,161	—Medical Services Plan	1,068,585,340	
188,285,926		Pharmacare		185,394,216
	2,075,926	—Administration	2,000,896	
	186,210,000	—Pharmacare Programs	183,393,320	
1,287,112,011		Total vote		1,280,507,681

1,277,222,011	Estimated
9,890,000	Supplement—Special Warrant No. 5
1,287,112,011	

Group account classification	
Salaries and benefits	14,498,000
Operating costs	17,316,172
Asset acquisitions	1,127,307
Grants and contributions	1,247,566,202
	1,280,507,681

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	Reciprocal Agreements		0
	Group account classification		
	Grants and contributions	28,506,338	
	Less recoveries	28,506,338	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	Tuberculosis Services to Indians		0
	Group account classification		
	Salaries and benefits	23,258	
	Operating costs	28,986	
	Asset acquisitions	69,469	
	Grants and contributions	12,042	
		133,755	
	Less recoveries	133,755	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	Aids Lab Research		0
	Group account classification		
	Operating costs	43,580	
	Less recoveries		
	Federal government	43,580	
		0	

MINISTRY OF INTERNATIONAL BUSINESS AND IMMIGRATION

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated $	Other Authorizations $	Total $	Actual Expenditure $
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Agriculture and Fisheries (Vote 10)		263,046		
	—Transfer from the Ministry of Attorney General (Vote 15)		430,000		
	—Transfer from the Ministry of Economic Development (Vote 20)		27,187,221		
	—Transfer from the Ministry of Finance and Corporate Relations (Vote 38)		269,854		
	—Transfer from the Ministry of Tourism and Provincial Secretary (Vote 66)		1,029,106	29,179,227	28,000,600
	Public Service Benefit Plan Act (R.S.B.C. 1979, chap. 344, sec. 5)				
	—B.C. Medical Expenses—B.C. House, London, England		802	802	802
	Legislative Assembly Allowances and Pension Act (R.S.B.C. 1979, chap. 228)				
	—Minister's Office		596	596	596
			29,180,625	29,180,625	28,001,998

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

MINISTRY OPERATIONS

Appropriations		Actual Expenditures	
	Classification by sub-vote		
	Transfer from the Ministry of Agriculture and Fisheries		
233,046	Administration and Support Services	248,445	
30,000	Agricultural Market and Food Industry Development	537	
	Transfer from the Ministry of Attorney General		
430,000	Boards, Commissions and Statutory Services (net of recoveries)	430,000	
	Transfer from the Ministry of Economic Development		
7,578,168	Management Operations	10,208,081	
2,024,366	Policy Development and Statistics (net of recoveries)	1,712,000	
8,098,100	Business Promotion	4,688,391	
3,904,875	International Marketing (net of recoveries)	3,993,970	
5,581,712	Foreign Offices	5,479,601	
	Transfer from the Ministry of Finance and Corporate Relations		
94,854	Administration and Support Services (net of recoveries)	67,795	
175,000	Corporate Relations (net of recoveries)	170,713	
	Transfer from the Ministry of Tourism and Provincial Secretary		
193,608	Administration and Support Services	189,312	
272,400	Marketing	237,368	
563,098	Development	574,387	
29,179,227	Total expenditure		28,000,600
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
263,046	—Transfer from the Ministry of Agriculture and Fisheries		
430,000	—Transfer from the Ministry of Attorney General		
27,187,221	—Transfer from the Ministry of Economic Development		
269,854	—Transfer from the Ministry of Finance and Corporate Relations		
1,029,106	—Transfer from the Ministry of Tourism and Provincial Secretary		
29,179,227			
	Group account classification		
	Salaries and benefits	5,953,496	
	Operating costs	14,369,084	
	Asset acquisitions	1,775,455	
	Grants and contributions	5,644,826	
	Other expenditures	301,330	
		28,044,191	
	Less recoveries	43,591	
		28,000,600	

Statutory

PUBLIC SERVICE BENEFIT PLAN ACT (R.S.B.C. 1979, chap. 344, sec. 5)

Appropriations			Actual Expenditures
802	B.C. Medical Expenses—B.C. House, London, England		802
	Group account classification		
	Salaries and benefits	802	

Statutory

LEGISLATIVE ASSEMBLY ALLOWANCES AND PENSION ACT (R.S.B.C. 1979, chap. 228)

Appropriations			Actual Expenditures
596	Minister's Office		596
	Group account classification		
	Operating costs	596	

MINISTRY OF LABOUR AND CONSUMER SERVICES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
48	Minister's Office	272,097		272,097	246,895
49	Ministry Operations	24,274,538		24,274,538	23,892,270
50	Prevention and Treatment of Substance Abuse	48,173,368		48,173,368	38,146,341
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 58(1))				
	—Asia Pacific Business Institute		70,566	70,566	70,566
	Industrial Relations Act (R.S.B.C. 1979, chap. 212, sec. 123.1(1))				
	—Productivity Fund Special Account		500,000	500,000	500,000
	Special Accounts—				
	Industrial Relations Act (R.S.B.C. 1979, chap. 212, sec. 123.1(4))				
	—Productivity Fund Special Account (*see* D 195 for details)	100,000		100,000	
	Less transfer to the Special Account from the *Industrial Relations Act*		(500,000)	(500,000)	(500,000)
		72,820,003	70,566	72,890,569	62,356,072

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 48

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Labour and Consumer Services, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
272,097	Total vote		246,895
	Group account classification		
	Salaries and benefits	230,970	
	Operating costs	8,421	
	Asset acquisitions	7,504	
		246,895	

Vote 49 MINISTRY OPERATIONS

Description

This vote provides for ministry programs and activities, including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for the ministry's management and central services including financial, personnel, communications, information systems and other administrative systems. Certain costs of supporting the Workers' Compensation Review Board and Compensation Advisory Services are recovered from the Accident Fund established pursuant to the *Workers Compensation Act.*

(b) LABOUR RELATIONS

This sub-vote provides for services related to harmonious labour relations, including administration of the *Employment Standards Act,* support services to the Industrial Relations Council and British Columbia Council of Human Rights, and related policy and statistical services.

(c) INDUSTRIAL RELATIONS COUNCIL

This sub-vote provides for the administration of the *Industrial Relations Act.*

(d) WORKERS' COMPENSATION REVIEW BOARD AND COMPENSATION ADVISORY SERVICES

This sub-vote provides for the operation of the Workers' Compensation Review Board, an agency established under the *Workers Compensation Act,* which reviews decisions made by the Workers' Compensation Board. Compensation Advisory Services provides advice to employers and workers respecting decisions made by the Workers' Compensation Board. The costs associated with the Workers' Compensation Review Board and the Compensation Advisory Services are fully recovered from the Accident Fund established pursuant to the *Workers Compensation Act.*

(e) BRITISH COLUMBIA COUNCIL OF HUMAN RIGHTS

This sub-vote provides for the administration of provincial human rights legislation, including a public education program.

(f) CONSUMER SERVICES

This sub-vote provides for the promotion of fairness and understanding in the marketplace through the development, administration and enforcement of consumer legislation, including the *Trade Practice Act* and the *Consumer Protection Act.* It provides for the regulation of certain aspects of cemetery, motor dealer and travel firm operations, assistance to over-committed debtors through counselling and debt pooling arrangements, investigation of trade practices violations involving consumer loss and for administration of the *Residential Tenancy Act,* which governs the relationship between landlords and tenants who rent residential premises.

(g) LIQUOR CONTROL AND LICENSING

This sub-vote provides for the overall direction and control of policy development, administration and inspections in support of the *Liquor Control and Licensing Act* and regulations.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
3,814,704	Administration and Support Services (net of recoveries)	3,645,607	
6,488,851	Labour Relations	6,546,883	
7,650,239	Industrial Relations Council	7,016,821	
10	Workers' Compensation Review Board and Compensation Advisory Services (net of recoveries)	0	
1,125,656	British Columbia Council of Human Rights	1,103,264	
3,039,476	Consumer Services	3,073,483	
2,155,602	Liquor Control and Licensing	2,506,212	
24,274,538	Total vote		23,892,270
	Group account classification		
	Salaries and benefits	18,833,327	
	Operating costs	8,040,880	
	Asset acquisitions	2,023,820	
	Grants and contributions	188,536	
		29,086,563	
	Less recoveries	5,194,293	
		23,892,270	

Vote 50 PREVENTION AND TREATMENT OF SUBSTANCE ABUSE

Description

This vote provides for the management, operation and delivery of existing and new programs to prevent or treat substance abuse, including:

(a) SUBSTANCE ABUSE

This sub-vote provides for the management and operation of outpatient clinics, detoxification centres and residential treatment centres through direct operating and financial contributions to private agencies. In addition, this sub-vote funds the CounterAttack Program. Contributions are made to the Insurance Corporation of British Columbia for prevention programs. Recoveries are received from the Medical Services Plan for salaried and sessional physicians and from the Insurance Corporation of British Columbia to recover the costs of contributions to the corporation.

(b) IMPLEMENTATION OF LIQUOR POLICY REVIEW

This sub-vote provides funding for implementing those recommendations of the Liquor Policy Review report, issued in June, 1987, directed at the prevention and treatment of alcohol abuse in British Columbia. The recommendations include proposals to increase funding for public education, curriculum development for primary, secondary and post-secondary education, licensee and server education programs, and expanded treatment programs targeted at high risk groups, particularly youth.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
26,173,368	Substance Abuse (net of recoveries)	26,062,846	
22,000,000	Implementation of Liquor Policy Review	12,083,495	
48,173,368	Total vote		38,146,341
	Group account classification		
	Salaries and benefits	9,048,385	
	Operating costs	7,215,711	
	Asset acquisitions	647,236	
	Grants and contributions	21,879,746	
		38,791,078	
	Less recoveries	644,737	
		38,146,341	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 58(1))

Appropriations		Actual Expenditures	
70,566	Asia Pacific Business Institute		70,566
	Group account classification		
	Grants and contributions	70,566	

Statutory

INDUSTRIAL RELATIONS ACT (R.S.B.C. 1979, chap. 212, sec. 123.1(1))

Appropriations		Actual Expenditures	
500,000	Productivity Fund Special Account		500,000
	Group account classification		
	Grants and contributions	500,000	

MINISTRY OF MUNICIPAL AFFAIRS, RECREATION AND CULTURE

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
51	Minister's Office	280,605		280,605	271,677
52	Ministry Operations	26,473,397		26,473,397	26,344,771
53	Municipal Revenue Sharing	239,300,000		239,300,000	239,300,000
54	Transit Services	171,490,000			
	Supplement—Special Warrant No. 7		1,670,000	173,160,000	173,152,838
55	Kootenay Development Region	792,988			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Crown Lands		(792,988)		
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Tourism and Provincial Secretary (Vote 66)		27,479,826	27,479,826	27,458,146
	—Transfer from the Ministry of Transportation and Highways (Vote 68)		7,000	7,000	6,726
	—Transfer from the Ministry of Transportation and Highways (Vote 69)		1,745,504	1,745,504	1,661,267
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 58(1))				
	—Vancouver Symphony		633,670	633,670	633,670
	Sechelt Indian Government District Home Owner Grant Act (S.B.C. 1988, chap. 57, sec. 3)		75,445	75,445	75,445
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—Chilkoot Trail				
	Special Accounts—				
	Revenue Sharing Act (R.S.B.C. 1979, chap. 368, sec. 3)				
	—Revenue Sharing Fund (*see* D 197 for detail)	239,300,000		239,300,000	222,741,940
	University Endowment Lands Act (R.S.B.C. 1979, chap. 420, sec. 3(1))				
	—University Endowment Lands Administration (*see* D 199 for detail)	1,500,000	181,121	1,681,121	1,681,121
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Tourism and Provincial Secretary—British Columbia Cultural Fund (*see* D 186 for detail)		1,600,000		
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 3)				
	—British Columbia Cultural Fund (see D 186 for detail)			1,600,000	1,595,038
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Tourism and Provincial Secretary—Physical Fitness and Amateur Sports Fund (*see* D 160 for detail)		1,650,000		
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 3)				
	—Physical Fitness and Amateur Sports Fund (see D 187 for detail)			1,650,000	1,605,512

MINISTRY OF MUNICIPAL AFFAIRS, RECREATION AND CULTURE

Summary of Expenditure by Appropriation — Continued

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Tourism and Provincial Secretary—Provincial Computerization of Libraries (see D 195 for detail)		261,000		
	Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 7(1))				
	—Provincial Computerization of Libraries (see D 195 for detail)			261,000	143,099
	Less Transfer to the Revenue Sharing Fund, Special Account from Vote 53	(239,300,000)		(239,300,000)	(239,300,000)
		439,836,990	34,510,578	474,347,568	457,371,250

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 51

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Municipal Affairs, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
280,605	Total vote		271,677
	Group account classification		
	Salaries and benefits	258,424	
	Operating costs	13,253	
		271,677	

Vote 52 MINISTRY OPERATIONS

Description

This vote provides for executive direction and management of the ministry and delivery of operating and statutory grant programs including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for executive direction and administrative services to the operating programs of the ministry. This sub-vote also provides for policy research and development, legislative review, budget coordination, financial administration, personnel administration, office management and accommodation, communications services, information systems, administration of the *Home Owner Grant Act* and the Provincial/Municipal Partnership Program, and advice and assistance in community and regional development processes as they relate to local government and administration of the *Islands Trust Act*. Contributions are made to regional districts to cover expenses related to the election of Trustees to the Islands Trust.

(b) LOCAL GOVERNMENT SERVICES

This sub-vote provides for the Office of the Inspector of Municipalities and the review and monitoring of local government administrative and financial practices and procedures as well as advisory, administrative and technical support services to municipal officers. Included in these functions are municipal financial and administrative services, collection, recording and assessment of municipal and regional statistical and related information, engineering analysis of local government water and sewerage construction projects, and investigations into local government issues.

(c) SAFETY AND STANDARDS

This sub-vote provides for public safety programs including the Office of the Fire Commissioner, the establishment of building construction and safety standards, inspection services for electricity, natural gas, propane, boiler and pressure vessels, elevating devices, amusement rides and refrigerator systems, public education and training support for public safety personnel through contributions to the Fire Academy, investigations and the licensing of technical personnel. This sub-vote also provides for the administration of the Downtown Revitalization Program.

(d) UNIVERSITY ENDOWMENT LANDS

This sub-vote provides for the management and operation of the University Endowment Lands including a recoverable contribution to the City of Vancouver for back-up fire protection services. The ratepayers' portion of the costs of providing services is also recovered to the sub-vote.

(e) PROVINCIAL CAPITAL COMMISSION

This sub-vote provides for provincial contributions toward the general operation of the Provincial Capital Commission and its responsibilities for preserving, upgrading and planning amenities within the capital district.

(f) GRANTS AND CONTRIBUTIONS

This sub-vote provides for grants and contributions to local governments and improvement districts. Included in this function are conditional and unconditional grants for local services to provincial property as provided under the *Municipal Aid Act* and other general grants to assist local authorities in financing various projects and services.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
5,490,451	Administration and Support Services	5,654,006	
1,453,545	Local Government Services	1,289,906	
13,648,368	*Safety and Standards	13,661,119	
2,846,033	University Endowment Lands (net of recoveries)	2,845,816	
710,000	Provincial Capital Commission	680,000	
2,325,000	Grants and Contributions	2,213,924	
26,473,397	Total vote		26,344,771
	Group account classification		
	Salaries and benefits	16,507,355	
	Operating costs	6,703,565	
	Asset acquisitions	919,643	
	Grants and contributions	3,797,814	
		27,928,377	
	Less recoveries	1,583,606	
		26,344,771	

Vote 53 MUNICIPAL REVENUE SHARING

Description

This vote provides for the transfer of funds to the Revenue Sharing Fund Special Account. The amount of the transfer is in accordance with the provisions of the *Revenue Sharing Act, 1979* and subsequent amendments. It includes:

(a) REVENUE SHARING GRANT ACCOUNT

This sub-vote provides for the transfer of funds to the Revenue Sharing Fund Special Account to provide for conditional and unconditional grants to British Columbia municipalities and regional districts.

(b) REVENUE SHARING STABILIZATION ACCOUNT

This sub-vote provides for the transfer of funds to the Revenue Sharing Stabilization Account within the Revenue Sharing Fund Special Account. Funds from this account are available for purposes of grant stabilization.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
239,300,000	Revenue Sharing Grant Account	239,300,000	
0	Revenue Sharing Stabilization Account	0	
239,300,000	Total vote		239,300,000
	Group account classification		
	Grants and contributions	239,300,000	

Vote 54 TRANSIT SERVICES

Description

This vote provides for the provincial contributions to public passenger transportation services in large and small communities throughout the province. It includes contributions to the SkyTrain rapid transit system in the Greater Vancouver region; among these contributions is a provision for the portion of the debt servicing and retirement of the SkyTrain capital costs directly assumed by the provincial government. This vote also provides for contributions to transportation services for the disabled in various communities throughout the province.

Appropriations		Actual Expenditures	
173,160,000	Total vote		173,152,838
171,490,000	Estimated		
1,670,000	Supplement—Special Warrant No. 7		
173,160,000			
	Group account classification		
	Grants and contributions	173,152,838	

Vote 55 KOOTENAY DEVELOPMENT REGION

Description

This vote provides for the Office of the Minister of State and for the administration of the Kootenay development region. This vote also provides for regional development groups established by the Minister of State.

Appropriations				Actual Expenditures
0		Kootenay Development Region	0	
	792,988	—Estimated		
	(792,988)	—Transfer to the Ministry of Crown Lands		
0		Total vote		0

Appropriations	
792,988	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(792,988)	—Transfer to the Ministry of Crown Lands
0	

MINISTRY OPERATIONS

Appropriations			Actual Expenditures
	Classification by sub-vote		
	Transfer from the Ministry of Tourism and Provincial Secretary		
2,859,985	Administration and Support Services	2,803,842	
24,619,841	Culture, Recreation and Historic Resources (net of recoveries)	24,654,304	
27,479,826	Total expenditure		27,458,146

Appropriations	
0	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
27,479,826	— Transfer from the Ministry of Tourism and Provincial Secretary
27,479,826	

Group account classification	
Salaries and benefits	9,666,686
Operating costs	10,251,443
Asset acquisitions	869,511
Grants and contributions	6,953,749
	27,741,389
Less recoveries	283,243
	27,458,146

ADMINISTRATION AND SUPPORT SERVICES

Appropriations		Actual Expenditures	
	Classification by sub-vote		
	Transfer from the Ministry of Transportation and Highways		
7,000	Administration and Support Services	6,726	
7,000	Total expenditure		6,726
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
7,000	—Transfer from the Ministry of Transportation and Highways		
7,000			
	Group account classification		
	Operating costs	6,726	

HIGHWAY OPERATIONS DEPARTMENT

Appropriations		Actual Expenditures	
	Classification by sub-vote		
	Transfer from the Ministry of Transportation and Highways		
1,745,504	Engineering and Inspection	1,661,267	
1,745,504	Total expenditure		1,661,267
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
1,745,504	—Transfer from the Ministry of Transportation and Highways		
1,745,504			
	Group account classification		
	Salaries and benefits	1,090,685	
	Operating costs	513,142	
	Asset acquisitions	57,440	
		1,661,267	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 58(1))

Appropriations			Actual Expenditures
633,670	Vancouver Symphony Orchestra		633,670
	Group account classification		
	Other expenditures	633,670	

Statutory

SECHELT INDIAN GOVERNMENT DISTRICT HOME OWNER GRANT ACT
(S.B.C. 1988, chap. 57, sec. 3)

Appropriations			Actual Expenditures
75,445	Home Owner Grants for Persons Living on Sechelt Indian Band Land		75,445
	Group account classification		
	Grants and contributions	75,445	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	Chilkoot Trail		0
	Group account classification		
	Operating costs	3,850	
	Less recoveries	3,850	
		0	

MINISTRY OF STATE FOR NECHAKO AND NORTHEAST, RESPONSIBLE FOR NATIVE AFFAIRS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Education (Vote 27)		813,598	813,598	406,936
	—Transfer from the Ministry of Transportation and Highways (Vote 68)		1,107,224	1,107,224	1,101,740
	—Transfer from the Ministry of Transportation and Highways (Vote 71)		576,987	576,987	282,514
	Special Accounts—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Transportation and Highways—First Citizen's Fund		1,550,000		
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 3)				
	—First Citizen's Fund (see D 186 for detail)			1,550,000	1,233,691
			4,047,809	4,047,809	3,024,881

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

NORTHEAST DEVELOPMENT REGION

Appropriations			Actual Expenditures
813,598	Transfer from the Ministry of Education		406,936
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
813,598	—Transfer from the Ministry of Education		
813,598			
	Group account classification		
	Salaries and benefits	149,894	
	Operating costs	240,129	
	Asset acquisitions	16,913	
		406,936	

ADMINISTRATION AND SUPPORT SERVICES

Appropriations			Actual Expenditures
	Classification by sub-vote		
	Transfer from the Ministry of Transportation and Highways		
1,107,224	Administration	1,101,602	
0	Native Affairs Secretariat	138	
1,107,224	Total expenditure		1,101,740
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
1,107,224	—Transfer from the Ministry of Transportation and Highways		
1,107,224			
	Group account classification		
	Salaries and benefits	536,658	
	Operating costs	181,586	
	Asset acquisitions	22,451	
	Grants and contributions	360,363	
	Other expenditures	682	
		1,101,740	

NECHAKO DEVELOPMENT REGION

Appropriations			Actual Expenditures
576,987	Transfer from the Ministry of Transportation and Highways		282,514
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
576,987	—Transfer from the Ministry of Transportation and Highways		
576,987			
	Group account classification		
	Salaries and benefits	64,039	
	Operating costs	200,031	
	Asset acquisitions	18,444	
		282,514	

MINISTRY OF STATE FOR VANCOUVER ISLAND/COAST AND NORTH COAST, RESPONSIBLE FOR PARKS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Advanced Education and Job Training (Vote 8)		796,682	796,682	383,770
	—Transfer from the Ministry of Environment (Vote 35)		32,438,130	32,438,130	32,101,928
	—Transfer from the Ministry of Forests (Vote 44)		738,176	738,176	254,858
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—East Kootenay District Recreation Improvements				
	—Buttle Lake/Upper Campbell Lake Reservoir				
	—Park Enhancement				
			33,972,988	33,972,988	32,740,556

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

VANCOUVER ISLAND/COAST DEVELOPMENT REGION

Appropriations			Actual Expenditures
796,682	Transfer from the Ministry of Advanced Education and Job Training		383,770
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
796,682	—Transfer from the Ministry of Advanced Education and Job Training		
796,682			
	Group account classification		
	Salaries and benefits	174,920	
	Operating costs	189,121	
	Asset acquisitions	19,729	
		383,770	

MINISTRY OPERATIONS

Appropriations			Actual Expenditures
	Classification by sub-vote		
	Transfer from the Ministry of Environment		
362,298	Administration and Support Services (net of recoveries)	0	
32,075,832	Parks and Outdoor Recreation (net of recoveries)	32,101,928	
32,438,130	Total expenditure		32,101,928
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
32,438,130	—Transfer from the Ministry of Environment		
32,438,130			
	Group account classification		
	Salaries and benefits	14,717,292	
	Operating costs	14,162,415	
	Asset acquisitions	3,802,725	
	Grants and contributions	14,000	
		32,696,432	
	Less recoveries	594,504	
		32,101,928	

NORTH COAST DEVELOPMENT REGION

Appropriations			Actual Expenditures
738,176	Transfer from the Ministry of Forests		254,858
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
738,176	Transfer from the Ministry of Forests		
738,176			
	Group account classification		
	Salaries and benefits	144,774	
	Operating costs	103,593	
	Asset acquisitions	6,491	
		254,858	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	East Kootenay District Recreation Improvements		0
	Group account classification		
	Operating costs	26,991	
	Less recoveries	26,991	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	Buttle Lake/Upper Campbell Lake Reservoir		0
	Group account classification		
	Operating costs	20,000	
	Less recoveries	20,000	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	Park Enhancement		0
	Group account classification		
	Operating costs	750	
	Less recoveries	750	
		0	

MINISTRY OF GOVERNMENT MANAGEMENT SERVICES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
56	Minister's Office	236,125		236,125	229,914
57	Ministry Operations	60,927,088			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Finance and Corporate Relations		(403,990)		
	—Transfer to the Ministry of Regional Development		(15,529,364)		
	—Transfer to the Ministry of Tourism and Provincial Secretary		(12,464,232)	32,529,502	32,205,990
58	Pensions and Employee Benefits Administration	10		10	
59	Pensions and Employee Benefits Contributions	10			
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 20(3))		399,581	399,591	399,591
60	Mainland/Southwest Development Region	832,974			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Regional Development		(832,974)		
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Economic Development (Vote 20)		6,605,835		
	—Transfer to the Ministry of Finance and Corporate Relations		(2,245,266)	4,360,569	4,271,276
	—Transfer from the Ministry of Economic Development (Vote 22)		6,102,000	6,102,000	5,588,000
	—Transfer from the Ministry of Energy, Mines and Petroleum Resources (Vote 33)		9,508,597	9,508,597	8,690,042
	Special Accounts—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Economic Development—Purchasing Commission Working Capital Account (see D 196 for detail)		5,705,000		
	Purchasing Commission Act (R.S.B.C. 1979, chap. 350, sec. 23.1(3))				
	—Purchasing Commission Working Capital Account (see D 196 for detail)		1,537,301	7,242,301	7,242,301
		61,996,207	(1,617,512)	60,378,695	58,627,114

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 56

MINISTER'S OFFICE

Description

This vote provides for the Office of the Provincial Secretary and Minister of Government Services, and includes the salaries of the Provincial Secretary and Minister of Government Services and the immediate staff.

Appropriations			Actual Expenditures
236,125	Total vote		229,914
	Group account classification		
	Salaries and benefits	208,218	
	Operating costs	16,476	
	Asset acquisitions	5,220	
		229,914	

Vote 57

MINISTRY OPERATIONS

Description

This vote provides for the administration of the *Ministry of Provincial Secretary and Government Services Act*, the *Lottery Act*, the *Queen's Printer Act*, the *Election Act*, the *Inquiry Act*, the *Document Disposal Act*, and the *Public Service Act;* and the provision of central services to the Legislature, the Executive Council, special offices, ministries and participating public bodies. Major activities include:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for administration and support to the ministry and the Lottery Fund Special Account through:

(i) *General Administration*—provides for the ministry executive, general administration, government switchboard services, planning and development of policy for communications and other ministry programs, financial and personnel management, and management of information systems. Provision is also made for a grant to the Canadian Intergovernmental Conference Secretariat; and

(ii) *Lottery Grants Administration*—provides for the administration of grants from the Lottery Fund Special Account as authorized by the *Lottery Act*. All expenditure is recovered from the Lottery Fund Special Account.

(b) PROVINCIAL SECRETARY

This sub-vote provides for the programs and activities of the Provincial Secretary. Acting as secretariat to government, the Provincial Secretary provides specialized and statutory services to the executive and government including:

(i) *Protocol and Special Services*—provides for the expenses of the Executive Council and its members and committees, and committees appointed by the Executive Council. Provision is made for travel expenses within Canada, including the payment of prescribed allowances, of Members of the Executive Council, Ministers of State, Parliamentary Secretaries, and related staff. Provision is also made for the costs of official ceremonies, visiting dignitaries, and government-hosted functions, and grants for the Queen Elizabeth II British Columbia Centennial Scholarship;

(ii) *Government House*—provides for the operation of Government House, including official functions held there, and for the office of the Lieutenant Governor;

(iii) *Legislative Buildings Operations*—provides for the operation and maintenance costs of the legislative buildings and Government House, and provides for office space in Vancouver for the Executive Council and for the Leader of the Opposition. Provision is also made for the occupancy and maintenance costs of British Columbia House, Ottawa;

(iv) *Provincial Elections*—provides for the administration of provincial elections, by-elections and plebiscites and for the compilation and maintenance of the voters list as required by the *Election Act;* and

(v) *Public Service Commission*—provides for the fees and salaries of the Commissioners and staff, and the expenses of the Commission in the processing and hearing of appeals under the *Public Service Act*.

(c) GOVERNMENT SERVICES

This sub-vote provides central services to special offices, ministries and participating public bodies:

(i) *Postal Services*—provides for the costs of postal services. Costs are fully recovered from special offices, ministries and participating public bodies;

(ii) *Queen's Printer*—provides for printing services and stationery supplies. Costs are fully recovered from special offices, ministries, participating public bodies and the public;

(iii) *Vehicle Management*—provides for management and policy development for the government vehicle fleet. A portion of these costs is recovered from special offices and ministries;

(iv) *Air Services*—provides for air transportation services required by the government including emergency air ambulance services. This includes the acquisition and maintenance of aircraft, air and ground crews and related operating and administrative costs. A portion of these costs is recovered from special offices, ministries and participating public bodies for staff travelling on government aircraft;

(v) *Risk Management Services*—provides for technical advice and support services to special offices and ministries for insurance and risk management;

(vi) *Records Management*—provides for a centralized records management service for government including technical microfilming advice and support, and for the performance of duties prescribed under the *Document Disposal Act;* and

(vii) *Provincial Archives*—provides for the acquisition and preservation of historical government and private documents, printed materials and other records such as photographs, paintings, prints and audio-visual recordings considered to be of permanent historical significance to the province.

(d) GOVERNMENT AGENTS

This sub-vote provides for the delivery of programs, services and information to the public in locations throughout the province on behalf, or in support, of ministries and participating public bodies. A portion of these costs is recovered from ministries and participating public bodies.

Vote 57 — Continued

Appropriations					Actual Expenditures	
				Classification by sub-vote		
4,870,236				Administration and Support Services (net of recoveries)		5,490,226
		4,870,236		—General Administration	5,490,226	
			6,813,909	—Estimated		
			(1,194,378)	—Transfer to the Ministry of Regional Development		
			(749,295)	—Transfer to the Ministry of Tourism and Provincial Secretary		
		0		—Lottery Grants Administration	0	
			10	—Estimated		
			(10)	—Transfer to the Ministry of Tourism and Provincial Secretary		
3,654,391				Provincial Secretary		3,574,589
		705,000		—Protocol and Special Services	515,986	
			1,619,323	—Estimated		
			(914,323)	—Transfer to the Ministry of Tourism and Provincial Secretary		
		0		—Government House	36,254	
			354,789	—Estimated		
			(354,789)	—Transfer to the Ministry of Tourism and Provincial Secretary		
		2,949,391		—Legislative Buildings Operations	3,022,349	
			5,970,500	—Estimated		
			(3,021,109)	—Transfer to the Ministry of Tourism and Provincial Secretary		
		0		—Provincial Elections	0	
			2,606,062	—Estimated		
			(2,606,062)	—Transfer to the Ministry of Tourism and Provincial Secretary		
		0		—Public Service Commission	0	
			218,190	—Estimated		
			(218,190)	—Transfer to the Ministry of Tourism and Provincial Secretary		
24,004,875				Government Services (net of recoveries)		23,140,479
		10		—Postal Services	0	
		10		—Queen's Printer	0	
		1,940,861		—Vehicle Management	2,055,709	
		22,063,994		—Air Services	21,066,034	
		0		—Risk Management Services	18,736	
			403,990	—Estimated		
			(403,990)	—Transfer to the Ministry of Finance and Corporate Relations		
		0		—Records Management	0	
			1,573,098	—Estimated		
			(1,573,098)	—Transfer to the Ministry of Tourism and Provincial Secretary		
		0		—Provincial Archives	0	
			3,027,356	—Estimated		
			(3,027,356)	—Transfer to the Ministry of Tourism and Provincial Secretary		
0				Government Agents (net of recoveries)		696
	14,334,986			—Estimated		
	(14,334,986)			—Transfer to the Ministry of Regional Development		
32,529,502				Total vote		32,205,990

Vote 57 — Continued

60,927,088	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(403,990)	Transfer to the Ministry of Finance and Corporate Relations
(15,529,364)	Transfer to the Ministry of Regional Development
(12,464,232)	Transfer to the Ministry of Tourism and Provincial Secretary
32,529,502	

Group account classification		
Salaries and benefits		13,400,170
Operating costs		26,709,593
Asset acquisitions		15,201,514
Other expenditures		23,322,679
		78,633,956
Less recoveries		
Queen's Printer	30,214,797	
Postal Services	15,538,723	
Other	674,446	
		46,427,966
		32,205,990

Vote 58 PENSIONS AND EMPLOYEE BENEFITS ADMINISTRATION

Description

This vote provides for the cost of the Superannuation Commission including:

(a) PENSIONS ADMINISTRATION

This sub-vote provides for the development of pension policies and the operation of nine pension plans as authorized by the following statutes or regulations:

Pension (Public Service) Act;
Pension (Municipal) Act;
Pension (Teachers) Act;
Pension (College) Act;
Legislative Assembly Allowances and Pension Act;
British Columbia Rail Limited pension fund rules and regulations;
British Columbia Hydro and Power Authority pension fund regulations;
British Columbia Power Commission superannuation fund regulations; and
Workers' Compensation Board superannuation fund plan.

(b) EMPLOYEE BENEFITS ADMINISTRATION

This sub-vote provides for the administration of employee benefits as authorized by the *Public Service Benefit Plan Act*, and other statutes.

(c) CHARGEBACKS TO SPECIAL OFFICES, MINISTRIES AND PENSION FUNDS

This sub-vote provides for the full recovery of the costs of administering pensions and employee benefits from special offices, ministries and pension funds.

Vote 58 — Continued

Appropriations		Actual Expenditures	
	Classification by sub-vote		
6,112,939	Pensions Administration	6,112,944	
354,275	Employee Benefits Administration	354,270	
(6,467,204)	Chargebacks to Special Offices, Ministries and Pension Funds (recoveries)	(6,467,214)	
10	Total vote		0
10	Estimated		
367,285	Statutory expenditure—*Pension(Public Service)Act* (R.S.B.C. 1979, chap. 318, sec. 27(1))		
(367,285)	Statutory recoveries—*Pension(Public Service)Act* (R.S.B.C. 1979, chap. 318, sec. 27(1))		
10			
	Group account classification		
	Salaries and benefits	3,339,353	
	Operating costs	2,405,408	
	Asset acquisitions	722,453	
		6,467,214	
	Less recoveries	6,467,214	
		0	

Vote 59 PENSIONS AND EMPLOYEE BENEFITS CONTRIBUTIONS

Description

This vote provides for the costs to government of statutory and other employee benefits including:

(a) PENSION CONTRIBUTIONS AND RETIREMENT BENEFITS:

(i) *Provincial Pension*—provides for the costs of employer contributions as required by the *Pension (Public Service) Act;*

(ii) *Miscellaneous Statutory Items*—provides for the employer's costs for minor statutory requirements under the *Pension (Public Service) Act* such as payments in recognition of war service;

(iii) *Canada Pension*—provides for the employer's costs of matching employee contributions to the Canada Pension Plan;

(iv) *Members of the Legislative Assembly Superannuation*—provides for the cost of government contributions as required by the *Legislative Assembly Allowances and Pension Act;* and

(v) *Death and Retiring Benefits*—provides for the costs of death benefits to nominated beneficiaries of participating pensioners, service gratuities upon death in service and pre-retirement leave and/or retirement allowances and costs granted to eligible employees.

Recoveries are received from participating public bodies for employer contributions made on their behalf by the government's central pay office which administers their payrolls.

(b) EMPLOYEE HEALTH, INSURANCE AND OTHER BENEFITS:

(i) *Extended Health and Dental*—provides for the employer's costs for the extended health and dental plan;

(ii) *Group Insurance*—provides for the employer's costs for the group life insurance plan;

(iii) *Medical Services Plan*—provides for the full payment by the employer of employee medical services plan premiums;

(iv) *Long Term Disability*—provides for employer contributions to the long term disability plan;

(v) *Group Aviation Accident Insurance*—provides for the employer's costs for group air travel insurance coverage;

(vi) *Unemployment Insurance*—provides for the employer's costs for unemployment insurance premiums;

(vii) *Workers' Compensation*—provides for the employer's costs for the assessment levied by the Workers' Compensation Board; and

(viii) *Other Benefits*—provides for the employer's costs for benefits for licensed professional employees, management appointees and other employees not covered by a collective agreement, severance settlements and other miscellaneous benefits and related payments.

Recoveries are received from those public bodies which participate in the employee health and insurance benefit plans and, in certain circumstances, from employees.

(c) CHARGEBACKS TO SPECIAL OFFICES AND MINISTRIES

This sub-vote provides for the full recovery of the costs of pension contributions and retirement benefits and employee health, insurance and other benefits from all special offices and ministries for employees covered by these plans and receiving these benefits.

Vote 59 — Continued

Appropriations			Actual Expenditures	
		Classification by sub-vote		
86,247,543		Pension Contributions and Retirement Benefits (net of recoveries)		86,247,543
	63,468,568	—Provincial Pension	63,468,568	
	2,310,316	—Miscellaneous Statutory Items	2,310,316	
	13,950,546	—Canada Pension	13,950,546	
	590,060	—Members of the Legislative Assembly Superannuation	590,060	
	5,928,053	—Death and Retiring Benefits	5,928,053	
82,215,383		Employee Health, Insurance and Other Benefits (net of recoveries)		82,215,383
	18,718,026	—Extended Health and Dental	18,718,026	
	3,568,718	—Group Insurance	3,568,718	
	19,931,475	—Medical Services Plan	19,931,475	
	9,043,732	—Long Term Disability	9,043,732	
	138,147	—Group Aviation Accident Insurance	138,147	
	21,056,205	—Unemployment Insurance	21,056,205	
	7,778,984	—Workers' Compensation	7,778,984	
	1,980,096	—Other Benefits	1,980,096	
(168,063,335)		Chargebacks to Special Offices and Ministries (recoveries)		(168,063,335)
399,591		Total vote		399,591

10	Estimated
399,581	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20(3))
399,591	

Group account classification		
Salaries and benefits		181,691,711
Less recoveries		
Provincial Pension Plan	1,044,661	
Canada Pension Plan	311,798	
Workers' Compensation Board	1,475,742	
Death and Retiring Benefits	135,722	
Extended Health and Dental	5,981,974	
Group Insurance	1,758,703	
Medical Services Plan	1,511,078	
Long Term Disability	230,951	
Unemployment Insurance	450,624	
Inter-ministry	168,390,867	
		181,292,120
		399,591

Vote 60 MAINLAND/SOUTHWEST DEVELOPMENT REGION

Description

This vote provides for the Office of the Minister of State and for the administration of the Mainland/Southwest development region. This vote also provides for regional development groups established by the Minister of State.

Appropriations				Actual Expenditures
0		Mainland/Southwest Development Region	0	
	832,974	—Estimated		
	(832,974)	—Transfer to the Ministry of Regional Development		
0		Total vote		0

832,974	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(832,974)	—Transfer to the Ministry of Regional Development
0	

MINISTRY OPERATIONS

Appropriations				Actual Expenditures
		Classification by sub-vote		
		Transfer from the Ministry of Economic Development		
558,887		Management Operations		
0	2,245,266	Policy Development and Statistics (net of recoveries)	441,113	
	(2,245,266)	—Transfer to the Ministry of Finance and Corporate Relations		
3,801,682		Purchasing Commission (net of recoveries)	3,830,163	
4,360,569		Total expenditure		4,271,276

0	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
6,605,835	—Transfer from the Ministry of Economic Development
(2,245,266)	—Transfer to the Ministry of Finance and Corporate Relations
4,360,569	

Group account classification	
Salaries and benefits	2,733,337
Operating costs	1,600,430
Asset acquisitions	156,603
Grants and contributions	5,000
	4,495,370
Less recoveries	224,094
	4,271,276

CONTRIBUTION TO THE BRITISH COLUMBIA PAVILION CORPORATION

Appropriations			Actual Expenditures
6,102,000	Transfer from the Ministry of Economic Development		5,588,000
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
6,102,000	—Transfer from the Ministry of Economic Development		
6,102,000			
	Group account classification		
	Grants and Contributions	5,588,000	

GOVERNMENT PERSONNEL SERVICES

Appropriations			Actual Expenditures
	Classification by sub-vote		
	Transfer from the Ministry of Energy, Mines and Petroleum Resources		
9,458,597	Government Personnel Services	8,682,426	
50,000	Employee Assistance Program (net of recoveries)	7,616	
9,508,597	Total expenditure		8,690,042
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
9,508,597	—Transfer from the Ministry of Energy, Mines and Petroleum Resources		
9,508,597			
	Group account classification		
	Salaries and benefits	3,726,711	
	Operating costs	3,225,016	
	Asset acquisitions	1,283,024	
	Other expenditures	492,534	
		8,727,285	
	Less recoveries	37,243	
		8,690,042	

MINISTRY OF REGIONAL DEVELOPMENT AND MINISTRY OF STATE FOR MAINLAND/SOUTHWEST

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Economic Development (Vote 20)		15,509,793		
	—Transfer from the Ministry of Environment (Vote 35)		7,829,241		
	—Transfer from the Ministry of Forests (Vote 41)		4,270,057		
	—Transfer to the Ministry of Crown Lands		(1,998,166)		
	—Transfer from the Ministry of Government Management Services (Vote 57)		15,529,364		
	—Transfer from the Ministry of Tourism and Provincial Secretary (Vote 66)		651,350	41,791,639	40,451,353
	—Transfer from the Ministry of Economic Development (Vote 21)		14,848,500	14,848,500	3,523,731
	—Transfer from the Ministry of Government Management Services (Vote 60)		832,974	832,974	524,944
	Special Accounts—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Economic Development—Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund (*see* D 192 for detail)		1,250,000		
	Industrial Development Fund Act (R.S.B.C. 1979, chap. 194, sec. 1(3))				
	—Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund (see D 192 for detail)		11,135,933	12,385,933	12,385,933
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Economic Development—Low Interest Assistance Revolving Fund (see D 194 for detail)		300,000		
	Low Interest Loan Assistance Revolving Fund Act (S.B.C. 1985, chap. 44, sec. 2)				
	—Low Interest Assistance Revolving Fund (*see* D 194 for detail)		664,727	964,727	964,727
			70,823,773	70,823,773	57,850,688

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

MINISTRY OPERATIONS

Appropriations			Actual Expenditures	
		Classification by sub-vote		
		Transfer from the Ministry of Economic Development		
6,305,296		Management Operations	2,727,955	
2,752,070		Policy Development and Statistics (net of recoveries)	2,634,105	
5,087,427		Business Promotion	8,370,338	
1,365,000		Regional Development	1,351,327	
		Transfer from the Ministry of Environment		
7,829,241		Administration and Support Services (net of recoveries)	7,396,373	
		Transfer from the Ministry of Forests		
2,271,891	4,270,057	Management Services	2,271,891	
	(1,998,166)	—Transfer to the Ministry of Crown Lands		
		Transfer from the Ministry of Government Management Services		
1,194,378		Administration and Support Services (net of recoveries)	205,604	
14,334,986		Government Agents (net of recoveries)	14,969,272	
		Transfer from the Ministry of Tourism and Provincial Secretary		
651,350		Development	524,488	
41,791,639		Total expenditure		40,451,353

0	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
15,509,793	—Transfer from the Ministry of Economic Development
7,829,241	—Transfer from the Ministry of Environment
4,270,057	—Transfer from the Ministry of Forests
(1,998,166)	—Transfer to the Ministry of Crown Lands
15,529,364	—Transfer from the Ministry of Government Management Services
651,350	—Transfer from the Ministry of Tourism and Provincial Secretary
41,791,639	

Group account classification	
Salaries and benefits	17,568,265
Operating costs	14,100,559
Asset acquisitions	3,587,693
Grants and contributions	5,191,079
Other expenditures	5,031
	40,452,627
Less recoveries	1,274
	40,451,353

ECONOMIC AND REGIONAL DEVELOPMENT SUBSIDIARY AGREEMENTS (ERDA)

Appropriations		Actual Expenditures	
	Classification by sub-vote		
	Transfer from the Ministry of Economic Development		
2,936,500	Tourist Industry Development Subsidiary Agreement	679,813	
2,493,500	Small Business Incentives Subsidiary Agreement	1,440,913	
9,418,500	Industrial Development Subsidiary Agreement	1,403,005	
14,848,500	Total expenditure		3,523,731
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
14,848,500	—Transfer from the Ministry of Economic Development		
14,848,500			
	Group account classification		
	Operating costs	1,738,017	
	Asset acquisitions	2,732	
	Grants and contributions	1,652,936	
	Other expenditures	130,046	
			3,523,731

MAINLAND/SOUTHWEST DEVELOPMENT REGION

Appropriations		Actual Expenditures	
832,974	Transfer from the Ministry of Government Management Services		524,944
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979. chap. 62, secs. 13 and 14)		
832,974	—Transfer from the Ministry of Government Management Services		
832,974			
	Group account classification		
	Salaries and benefits	183,019	
	Operating costs	299,838	
	Asset acquisitions	42,087	
		524,944	

MINISTRY OF SOCIAL SERVICES AND HOUSING

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
61	Minister's Office	224,319		224,319	221,599
62	Ministry Operations	1,387,596,502			
	Supplement—Special Warrant No. 8		46,800,000	1,434,396,502	1,422,464,052
63	British Columbia Home Program	10		10	
64	Thompson-Okanagan Development Region	649,635			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Crown Lands		(649,635)		
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—Employment Initiatives Projects				
	Special Accounts—				
	Home Conversion and Leasehold Loan Act (R.S.B.C. 1979, chap. 170, sec. 17(1)) and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21(1))				
	—Provincial Home Acquisition (see D 195 for detail)	5,200,000	4,173,817	9,373,817	9,373,817
		1,393,670,466	50,324,182	1,443,994,648	1,432,059,468

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 61 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Social Services and Housing, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
224,319	Total vote		221,599
	Group account classification		
	Salaries and benefits	203,405	
	Operating costs	11,696	
	Asset acquisitions	6,498	
		221,599	

Vote 62 MINISTRY OPERATIONS

Description

This vote provides for the administration, operation and delivery of ministry income security programs and social services including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for overall direction and development of ministry programs and services, home mortgage services and assisted rental program grants, administrative support and management services to ministry operations. This sub-vote also provides for rental and maintenance of buildings and offices occupied by the ministry headquarters, the costs of communications services for the ministry and for information systems and consulting services.

(b) DIRECT COMMUNITY SERVICES

This sub-vote provides for the salaries and expenses of ministry staff in regional, area and district offices and community-based programs and for rental and maintenance of buildings and offices occupied by ministry field services.

(c) SERVICES FOR FAMILIES AND CHILDREN

This sub-vote provides for services and residential resources for children under the care of the Superintendent of Family and Child Services, and for programs offering support to families and children in their own homes or communities. Services are provided by means of grants and contributions to funded agencies. Recoveries are received from the federal government in the form of family allowance payments for children-in-care.

(d) REHABILITATION AND SUPPORT SERVICES

This sub-vote provides for ministry-operated residential care, social services and training for physically and mentally handicapped persons, as well as grants and contributions for these services and for the provision of community-based services and day care. This sub-vote also provides for the rental and maintenance of facilities for handicapped persons. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.

(e) GAIN PROGRAMS

This sub-vote provides for grants and contributions for income assistance and special allowances to persons in need, a minimum guaranteed income for handicapped persons, health and dental care needs of GAIN recipients and children-in-care, and burial fees for indigent persons.

(f) OPPORTUNITIES TO INDEPENDENCE

This sub-vote provides for training, rehabilitation and employment programs for GAIN recipients.

(g) SERVICES TO SENIORS

This sub-vote provides for grants and contributions for an additional monthly payment to seniors who receive the federal Guaranteed Income Supplement or Spouse's Allowance, Shelter Aid for Elderly Renters (SAFER), subsidized bus passes for senior citizens and handicapped persons who qualify for GAIN benefits or the federal Guaranteed Income Supplement, and counselling services for senior citizens. Recoveries are received from the sale of bus passes to eligible persons.

(h) BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

This sub-vote provides for subsidies to the British Columbia Housing Management Commission for social housing assistance.

Vote 62 — Continued

Appropriations			Actual Expenditures	
		Classification by sub-vote		
52,392,444		Administration and Support Services		48,475,757
116,739,920		Direct Community Services		122,403,969
114,354,016		Services for Families and Children (net of recoveries)		115,827,924
174,816,160		Rehabilitation and Support Services (net of recoveries)		164,785,617
	56,035,574	—Day Care, and Training and Support for the Handicapped	56,941,175	
	68,374,923	—Community Residential Care Services	58,850,278	
	7,370,687	—Community Contracted Services	7,376,336	
	43,034,976	—Special Programs for the Retarded	41,617,828	
902,242,854		GAIN Programs		898,779,411
	869,262,650	—Income Assistance Program	868,275,425	
	32,980,204	—Health Care and Dental Services	30,503,986	
16,748,637		Opportunities to Independence		18,974,251
36,275,001		Services to Seniors (net of recoveries)		33,772,323
	21,500,000	—Seniors Supplement	20,660,593	
	6,700,000	—Shelter Aid for Elderly Renters (SAFER)	5,733,426	
	7,773,100	—Bus Pass Program	7,136,991	
	301,901	—Seniors Counselling Service	241,313	
20,827,470		British Columbia Housing Management Commission		19,444,800
1,434,396,502		Total vote		1,422,464,052

1,387,596,502	Estimated
46,800,000	Supplement—Special Warrant No. 8
1,434,396,502	

Group account classification	
Salaries and benefits	147,628,123
Operating costs	56,471,766
Asset acquisitions	7,267,917
Grants and contributions	1,214,879,554
	5,704,989,837
Less recoveries	3,783,308
	1,422,464,052

Vote 63 BRITISH COLUMBIA HOME PROGRAM

Description

This vote provides for the interest cost on direct government borrowings undertaken to finance the British Columbia Home Program. Under this program, loans from the Crown Land Account were made available to homeowners until September 30, 1985 to reduce the interest rate to 12 per cent on the first $60,000 of their mortgage debt. The loans were repayable on or before September 30, 1986, at which time they began to accrue interest. The remaining balance outstanding on these loans is for those recipients who were unable to repay on or before September 30, 1986, and who are repaying by monthly installments over a five-year period under the terms of a repayment agreement. The interest costs incurred by government under this vote are fully recovered from Vote 72—Management of the Public Debt.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
3,000,000	British Columbia Home Program Interest Cost	2,072,447	
(2,999,990)	Recoveries from Management of the Public Debt Vote	(2,072,447)	
10	Total vote		0
	Group account classification		
	Other expenditures	2,072,447	
	Less recoveries	2,072,447	
		0	

Vote 64 THOMPSON-OKANAGAN DEVELOPMENT REGION

Description

This vote provides for the Office of the Minister of State and for the administration of the Thompson-Okanagan development region. This vote also provides for regional development groups established by the Minister of State.

Appropriations			Actual Expenditures	
0		Thompson-Okanagan Development Region	0	
	649,635	—Estimated		
	(649,635)	—Transfer to the Ministry of Crown Lands		
0		Total vote		0

649,635	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(649,635)	—Transfer to the Ministry of Crown Lands
0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures	
0	Employment Initiatives Projects		0
	Group account classification		
	Operating costs	151,201	
	Less recoveries	151,201	
		0	

MINISTRY OF SOLICITOR GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Attorney General (Vote 15)		122,814,638		
	Supplement—Special Warrant No. 9		415,000		
	—Transfer from the Ministry of Finance and Corporate Relations (Vote 38)		275,569	123,505,207	123,321,250
	—Transfer from the Ministry of Attorney General (Vote 16)		2,403,500	2,403,500	495,901
	—Transfer from the Ministry of Attorney General (Vote 18)		130,578,919		
	Supplement—Special Warrant No. 10		1,993,000	132,571,919	132,206,827
	—Transfer from the Ministry of Transportation and Highways (Vote 68)		1,670,109		
	—Transfer to the Ministry of Attorney General		(196,794)	1,473,315	1,473,315
	—Transfer from the Ministry of Transportation and Highways (Vote 69)		720,362	720,362	720,362
	—Transfer from the Ministry of Transportation and Highways (Vote 70)		41,420,822		
	—Transfer to the Ministry of Attorney General		(43,710)	41,377,112	41,238,916
	Police Act (R.S.B.C. 1979, chap. 331, sec. 7(4))				
	—Video Camera Use Study		40,543	40,543	40,543
	Inquiry Act (R.S.B.C. 1979, chap. 198, sec. 18)				
	—Vancouver Police Inquiry		80,077	80,077	80,077
	Flood Relief Act (R.S.B.C. 1979, chap. 138, sec. 2)				
	—Pemberton Flood		362,253	362,253	362,253
	—North-East B.C. Flood		854,287	854,287	854,287
	—North-West B.C. Flood		1,161,582	1,161,582	1,161,582
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—Employee Secondment to Federal Government				
	Special Accounts—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Attorney General —Corrections Work Program (*see* D 188 for detail)		200,000		
	Correction Act (R.S.B.C. 1979, chap. 70, sec. 16.2(3))				
	—Corrections Work Program (*see* D 188 for detail)		222,426	422,426	422,426
			304,972,583	304,972,583	302,377,739

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

MINISTRY OPERATIONS

Appropriations		Actual Expenditures	
	Classification by sub-vote		
	Transfer from the Ministry of Attorney General		
5,829,746	Administration and Support Services (net of recoveries)	5,151,045	
100,862,975	Police Services (net of recoveries)	100,725,108	
16,536,917	Boards, Commissions and Statutory Services (net of recoveries)	17,195,905	
	Transfer from the Ministry of Finance and Corporate Relations		
275,569	Corporate Relations (net of recoveries)	249,192	
123,505,207	Total expenditure		123,321,250
0	Estimated		
415,000	Supplement—Special Warrant No. 9		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
122,814,638	—Transfer from the Ministry of Attorney General		
275,569	—Transfer from the Ministry of Finance and Corporate Relations		
123,505,207			
	Group account classification		
	Salaries and benefits	9,047,942	
	Operating costs	10,305,405	
	Asset acquisitions	4,525,893	
	Grants and contributions	108,489,776	
	Other expenditures	61,597	
		132,430,613	
	Less recoveries	9,109,363	
		123,321,250	

ADMINISTRATION AND SUPPORT SERVICES

Appropriations			Actual Expenditures	
		Classification by sub-vote		
		Transfer from the Ministry of Transportation and Highways		
1,473,315	1,670,109	Administration	1,473,315	
	(196,794)	—Transfer to the Ministry of Attorney General		
1,473,315		Total expenditure		1,473,315
0		Estimated		
		Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
1,670,109		—Transfer from the Ministry of Transportation and Highways		
(196,794)		—Transfer to the Ministry of Attorney General		
1,473,315				
		Group account classification		
		Salaries and benefits	90,905	
		Operating costs	1,344,610	
		Asset acquisitions	37,800	
			1,473,315	

EMERGENCY ASSISTANCE

Appropriations			Actual Expenditures
2,403,500	Transfer from the Ministry of Attorney General		495,901
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
2,403,500	—Transfer from the Ministry of Attorney General		
2,403,500			
	Group account classification		
	Salaries and benefits	83,963	
	Operating costs	406,540	
	Grants and contributions	5,398	
		495,901	

CORRECTIONS

Appropriations			Actual Expenditures
	Classification by sub-vote		
	Transfer from the Ministry of Attorney General		
77,116,408	Adult Correction Centres (net of recoveries)	82,154,509	
16,251,092	Youth Custody Centres (net of recoveries)	14,510,238	
32,278,696	Probation, Family and Community Services	31,391,536	
6,527,721	Management Services	3,769,163	
398,002	Inspection and Standards	381,381	
132,571,919	Total expenditure		132,206,827
0	Estimated		
1,993,000	Supplement—Special Warrant No. 10		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
130,578,919	—Transfer from the Ministry of Attorney General		
132,571,919			
	Group account classification		
	Salaries and benefits	76,180,940	
	Operating costs	39,529,057	
	Asset acquisitions	5,224,739	
	Grants and contributions	22,098,417	
	Other expenditures	345,482	
		143,378,635	
	Less recoveries	11,171,808	
		132,206,827	

HIGHWAY OPERATIONS DEPARTMENT

Appropriations		Actual Expenditures	
	Classification by sub-vote		
	Transfer from the Ministry of Transportation and Highways		
720,362	Highway Maintenance	720,362	
720,362	Total expenditure		720,362
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
720,362	—Transfer from the Ministry of Transportation and Highways		
720,362			
	Group account classification		
	Salaries and benefits	69,362	
	Operating costs	651,000	
		720,362	

MOTOR VEHICLE DEPARTMENT

Appropriations			Actual Expenditures	
		Classification by sub-vote		
		Transfer from the Ministry of Transportation and Highways		
2,947,170	2,990,880	Administration and Road Safety	4,934,583	
	(43,710)	—Transfer to the Ministry of Attorney General		
24,973,811		Vehicle and Drivers Licensing	24,497,249	
11,047,167		Standards and Compliance	9,217,240	
2,071,467		Motor Carrier Commission	443,046	
337,497		Motor Carrier Branch	2,146,798	
41,377,112		Total expenditure		41,238,916
0		Estimated		
		Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
41,377,112		—Transfer from the Ministry of Transportation and Highways		
41,377,112				
		Group account classification		
		Salaries and benefits	20,729,907	
		Operating costs	17,097,445	
		Asset acquisitions	2,882,844	
		Grants and contributions	528,720	
			41,238,916	

Statutory

POLICE ACT (R.S.B.C. 1979, chap. 331, sec. 7(4))

Appropriations			Actual Expenditures
40,543	Video Camera Use Study		40,543
	Group account classification		
	Operating costs	40,543	

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations			Actual Expenditures
80,077	Vancouver Police Inquiry		80,077
	Group account classification		
	Operating costs	80,077	

Statutory

FLOOD RELIEF ACT (R.S.B.C. 1979, chap. 138, sec. 2)

Appropriations			Actual Expenditures
362,253	Pemberton Flood		362,253
	Group account classification		
	Other expenditures	362,253	

Statutory

FLOOD RELIEF ACT (R.S.B.C. 1979, chap. 138, sec. 2)

Appropriations			Actual Expenditures
854,287	North-East B.C. Flood		854,287
	Group account classification		
	Salaries and benefits	56,459	
	Operating costs	573,294	
	Grants and contributions	224,534	
		854,287	

Statutory

FLOOD RELIEF ACT (R.S.B.C. 1979, chap. 138, sec. 2)

Appropriations			Actual Expenditures
1,161,582	North-West B.C. Flood		1,161,582
	Group account classification		
	Salaries and benefits	39,043	
	Operating costs	1,051,488	
	Grants and contributions	71,051	
		1,161,582	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	Employee Secondment to Federal Government		0
	Group account classification		
	Other expenditures	71,018	
	Less recoveries	71,018	
		0	

MINISTRY OF TOURISM AND PROVINCIAL SECRETARY

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
65	Minister's Office	243,459		243,459	229,415
66	Ministry Operations	45,672,508			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of International Business and Immigration		(1,029,106)		
	—Transfer to the Ministry of Regional Development		(651,350)		
	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		(27,479,826)	16,512,226	16,258,662
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Government Management Services (Vote 57)		12,464,232	12,464,232	12,443,994
	—Transfer from the Office of the Premier (Vote 4)		3,628,616		
	—Transfer to the Office of the Premier		(300,000)	3,328,616	3,280,913
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—Expo 86				
	—Academic Initiatives Program				
	—Canadian Broadcasting Corporation Records				
	—Canada's West				
	—World Travel Mart				
	Police Act (R.S.B.C. 1979, chap. 331, sec. 44)				
	—Fullerton Inquiry		4,523	4,523	4,523
	Elections Act (R.S.B.C. 1979, chap. 103, sec. 191(1))				
	—By-election Boundary Similkameen		289,558	289,558	289,558
	—By-election Alberni		329,212	329,212	329,212
	—By-election Nanaimo		204,416	204,416	204,416
	—By-election Vancouver Point Grey		595,288	595,288	595,288
	—Electoral Boundary Redistribution		173,131	173,131	173,131
	—Enumeration 1989		255,866	255,866	255,866
	—*Elections Act*—General		289,326	289,326	289,326
	Inquiry Act (R.S.B.C. 1979, chap. 198, sec. 18)				
	—Royal Commission on Coquihalla Highway Costs		10,978	10,978	10,978
	—Royal Commission on Oakalla Prison		132,864	132,864	132,864
	—Royal Commission on Education		1,171,608	1,171,608	1,171,608
	—Royal Commission on Station Square—Burnaby		221,338	221,338	221,338
	—Royal Commission on Electoral Boundaries		600,123	600,123	600,123
	—Royal Commission on Social Housing		418	418	418
	Special Accounts—				
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec 3)				
	—British Columbia Cultural Fund (see D 186 for detail)	1,600,000			
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture (see D 117 for detail)		(1,600,000)		

MINISTRY OF TOURISM AND PROVINCIAL SECRETARY

Summary of Expenditure by Appropriation — Continued

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 3)				
	—Physical Fitness and Amateur Sports Fund (*see* D 187 for detail)	1,650,000			
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture (*see* D 117 for detail) ...		(1,650,000)		
	Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 7(1))				
	—Provincial Computerization of Libraries (see D 195 for detail)	261,000			
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Municipal Affairs Recreation and Culture (*see* D 117 for detail) ...		(261,000)		
		49,426,967	(12,599,785)	36,827,182	36,491,633

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 65

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Tourism, Recreation and Culture, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
243,459	Total vote		229,415
	Group account classification		
	Salaries and benefits	222,190	
	Operating costs	5,304	
	Asset acquisitions	1,921	
		229,415	

Vote 66 MINISTRY OPERATIONS

Description

This vote provides for the ministry's programs to develop and market the province's tourism, heritage, culture and recreation potential including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for the general administration of the ministry including executive direction, public affairs, marketing attractions, financial services, personnel, communications, information systems, administration services and for communication with the tourism industry. This sub-vote also includes financial assistance to the Provincial Tourism Advisory Council. Contributions are provided to organizations to support special projects which complement ministry programs.

(b) MARKETING

This sub-vote provides for the local, national and international marketing of British Columbia as a tourist destination. Activities include the coordination and implementation of tourism advertising, operation of sales offices in London (England), San Francisco, Los Angeles and Seattle, ministry research, and the promotion of special events and trade conventions. Contributions are provided to regional tourism associations for the support of joint marketing programs.

(c) DEVELOPMENT

This sub-vote provides for the ministry's assistance to, and coordination of, the development of the tourism and film industries in the province. Activities include providing advisory services to the industries to assist in upgrading educational skills and accommodation counselling services, encouraging greater cooperation among government, industry operators and industry associations, and identifying and assisting in the development of tourism products and opportunities to respond to market demand. Contributions are provided to the Travel Information Network, the Pacific Rim Institute of Tourism, and to organizations to partially support tourism development projects.

(d) CULTURE, RECREATION AND HISTORIC RESOURCES

This sub-vote provides for the delivery of government programs under the *Museum Act* including the operation of the Royal British Columbia Museum, the *Library Act*, and the *Heritage Conservation Act* including the administration of the Heritage Trust. This sub-vote also provides for the administration of the British Columbia Cultural Fund Special Account, the Physical Fitness and Amateur Sports Fund Special Account, the Provincial Computerization of Libraries Special Account, and certain programs under the *Lottery Act*, and for the implementation of policies and programs in the areas of culture, multiculturalism, amateur sports and recreation, and historic resources. Contributions are made to organizations to support projects which complement these activities. This sub-vote also provides for the management and promotion of historic sites including Barkerville and Fort Steele and for the liaison with the Pacific National Exhibition. Contributions are provided towards the operation of the Royal Hudson Steam Train. A portion of the cost of administering the Heritage Trust is recovered from the Trust. Recoveries are also received from the federal government for certain programs operated by the Royal British Columbia Museum.

Vote 66 — Continued

Appropriations			Actual Expenditures	
		Classification by sub-vote		
2,713,752		Administration and Support Services	3,087,249	
	5,767,345	—Estimated		
	(193,608)	—Transfer to the Ministry of International Business and Immigration		
	(2,859,985)	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		
11,497,158		Marketing	11,245,232	
	11,769,558	—Estimated		
	(272,400)	—Transfer to the Ministry of International Business and Immigration		
2,186,316		Development	1,925,634	
	3,400,764	—Estimated		
	(563,098)	—Transfer to the Ministry of International Business and Immigration		
	(651,350)	—Transfer to the Ministry of Regional Development		
115,000		Culture, Recreation and Historic Resources (net of recoveries)	547	
	24,734,841	—Estimated		
	(24,619,841)	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		
16,512,226		Total vote		16,258,662

45,672,508	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(1,029,106)	—Transfer to the Ministry of International Business and Immigration
(651,350)	—Transfer to the Ministry of Regional Development
(27,479,826)	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture
16,512,226	

Group account classification	
Salaries and benefits	3,007,721
Operating costs	7,438,424
Asset acquisitions	563,234
Grants and contributions	5,248,156
Other expenditures	1,127
	16,258,662

MINISTRY OPERATIONS

Appropriations		Actual Expenditures	
	Classification by sub-vote		
	Transfer from the Ministry of Government Management Services		
691,305	Administration and Support Services	560,326	
7,172,473	Provincial Secretary	7,390,220	
4,600,454	Government Services	4,493,448	
12,464,232	Total expenditure		12,443,994
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
12,464,232	—Transfer from the Ministry of Government Management Services		
12,464,232			
	Group account classification		
	Salaries and benefits	4,260,241	
	Operating costs	6,781,961	
	Asset acquisitions	361,273	
	Grants and contributions	370,740	
	Other expenditures	670,214	
		12,444,429	
	Less recoveries	435	
		12,443,994	

OFFICE OF THE PREMIER

Appropriations			Actual Expenditures	
		Classification by sub-vote		
		Transfer from the Office of the Premier		
3,328,616	3,628,616	Communications	3,280,913	
	(300,000)	—Transfer to the Office of the Premier		
3,328,616		Total expenditure		3,280,913
0		Estimated		
		Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
3,628,616		—Transfer from the Office of the Premier		
(300,000)		—Transfer to the Office of the Premier		
3,328,616				
		Group account classification		
		Salaries and benefits	745,598	
		Operating costs	2,473,346	
		Asset acquisitions	61,969	
			3,280,913	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	Expo 86 Wind-up		0
	Group account classification		
	Operating costs	13,000	
	Less recoveries	13,000	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	Academic Initiatives Program		0
	Group account classification		
	Operating costs	4,000	
	Less recoveries	4,000	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	Canadian Broadcasting Corporation—Records		0
	Group account classification		
	Operating costs	15,000	
	Less recoveries	15,000	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	Canada's West		0
	Group account classification		
	Operating costs	5,275	
	Less recoveries	5,275	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	World Travel Mart		0
	Group account classification		
	Operating costs	24,678	
	Less recoveries	24,678	
		0	

Statutory

POLICE ACT (R.S.B.C. 1979, chap. 331, sec. 44)

Appropriations			Actual Expenditures
4,523	Fullerton Inquiry		4,523
	Group account classification		
	Operating costs	4,523	

Statutory

ELECTIONS ACT (R.S.B.C. 1979, chap. 103, sec. 191(1))

Appropriations			Actual Expenditures
289,558	By-election Boundary Similkameen		289,558
	Group account classification		
	Salaries and benefits	48,030	
	Operating costs	241,528	
		289,558	

Statutory

ELECTIONS ACT (R.S.B.C. 1979, chap. 103, sec. 191(1))

Appropriations			Actual Expenditures
329,212	By-election Alberni		329,212
	Group account classification		
	Salaries and benefits	132,331	
	Operating costs	196,881	
		329,212	

Statutory

ELECTIONS ACT (R.S.B.C. 1979, chap. 103, sec. 191(1))

Appropriations			Actual Expenditures
204,416	By-election Nanaimo		204,416
	Group account classification		
	Operating costs	204,416	

Statutory

ELECTIONS ACT (R.S.B.C. 1979, chap. 103, sec. 191(1))

Appropriations			Actual Expenditures
595,288	By-election Vancouver Point Grey		595,288
	Group account classification		
	Salaries and benefits	70,754	
	Operating costs	524,534	
		595,288	

Statutory

ELECTIONS ACT (R.S.B.C. 1979, chap. 103, sec. 191(1))

Appropriations			Actual Expenditures
173,131	Electoral Boundary Redistribution		173,131
	Group account classification		
	Salaries and benefits	172,345	
	Operating costs	786	
		173,131	

Statutory

ELECTIONS ACT (R.S.B.C. 1979, chap. 103, sec. 191(1))

Appropriations			Actual Expenditures
255,866	Enumeration 1989		255,866
	Group account classification		
	Salaries and benefits	8,155	
	Operating costs	239,385	
	Asset acquisitions	8,326	
		255,866	

Statutory

ELECTIONS ACT (R.S.B.C. 1979, chap. 103, sec. 191(1))

Appropriations			Actual Expenditures
289,326	*Elections Act*—General		289,326
	Group account classification		
	Operating costs	289,326	

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations			Actual Expenditures
10,978	Royal Commission on Coquihalla Highway Costs		10,978
	Group account classification		
	Operating costs	10,897	
	Other expenditures	81	
		10,978	

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations			Actual Expenditures
132,864	Royal Commission on Oakalla Prison		132,864
	Group account classification		
	Salaries and benefits	2,824	
	Operating costs	80,489	
	Other expenditures	49,551	
		132,864	

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations			Actual Expenditures
1,171,608	Royal Commission on Education		1,171,608
	Group account classification		
	Salaries and benefits	28,288	
	Operating costs	1,134,729	
	Asset acquisitions	5,213	
	Other expenditures	3,378	
		1,171,608	

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations			Actual Expenditures
221,338	Royal Commission on Station Square—Burnaby		221,338
	Group account classification		
	Operating costs	221,338	

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations			Actual Expenditures
600,123	Royal Commission on Electoral Boundaries		600,123
	Group account classification		
	Salaries and benefits	95,197	
	Operating costs	503,065	
	Asset acquisitions	1,861	
		600,123	

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations			Actual Expenditures
418	Royal Commission on Social Housing		418
	Group account classification		
	Operating costs	418	

MINISTRY OF TRANSPORTATION AND HIGHWAYS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
67	Minister's Office	280,361		280,361	246,719
68	Administration and Support Services	97,125,770			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		(7,000)		
	—Transfer to the Ministry of Native Affairs		(1,107,224)		
	—Transfer to the Ministry of Solicitor General		(1,670,109)	94,341,437	94,332,362
69	Highway Operations Department	590,355,241			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		(1,745,504)		
	—Transfer to the Ministry of Solicitor General		(720,362)	587,889,375	558,177,982
70	Motor Vehicle Department	41,420,822			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Solicitor General		(41,420,822)		
71	Nechako Development Region	576,987			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Native Affairs		(576,987)		
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—Employee Secondment to Federal Government				
	Special Accounts—				
	Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 7(1))				
	—First Citizens' Fund (*see* D 186 for detail)	1,550,000			
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Native Affairs (see D 125 for detail)		(1,550,000)		
		731,309,181	(48,798,008)	682,511,173	652,757,063

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 67

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Transportation and Highways, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
280,361	Total vote		246,719
	Group account classification		
	Salaries and benefits	223,820	
	Operating costs	15,765	
	Asset acquisitions	7,134	
		246,719	

Vote 68 ADMINISTRATION AND SUPPORT SERVICES

Description

This vote provides for overall ministry support including:

(a) ADMINISTRATION

This sub-vote provides for executive, financial, administrative, personnel, information systems, internal audit, public affairs, and policy and planning support to ministry operations and programs. This sub-vote also provides for grants to the British Columbia Aviation Council and to the Western Transportation Advisory Council.

(b) AIR TRANSPORT ASSISTANCE

This sub-vote provides for grants to communities for development of local airport facilities.

(c) CONTRIBUTION TO THE BRITISH COLUMBIA FERRY CORPORATION

This sub-vote provides for a contribution to the British Columbia Ferry Corporation and for lease payments and related administrative costs for ferries leased to and operated by the Corporation.

(d) CONTRIBUTION TO THE BRITISH COLUMBIA RAILWAY COMPANY

This sub-vote provides for a contribution to the British Columbia Railway Company to compensate the railway for operating losses and capital expenditures on government mandated services.

(e) NATIVE AFFAIRS SECRETARIAT

This sub-vote provides for the development of policy related to various native issues, coordinates inter-ministry work on program issues, establishes and maintains liaison with Indian groups, local communities, and the federal government, and administers the First Citizens' Fund Special Account. A grant is provided to the Burns Lake Development Corporation.

Appropriations			Actual Expenditures	
		Classification by sub-vote		
19,090,036		Administration	18,749,772	
	20,767,145	—Estimated		
	(7,000)	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		
	(1,670,109)	—Transfer to the Ministry of Solicitor General		
3,378,701		Air Transport Assistance	3,715,190	
55,822,700		Contribution to the British Columbia Ferry Corporation	55,821,552	
16,050,000		Contribution to the British Columbia Railway Company	16,045,848	
0		Native Affairs Secretariat	0	
	1,107,224	—Estimated		
	(1,107,224)	—Transfer to the Ministry of Native Affairs		
94,341,437		Total vote		94,332,362

97,125,770	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(7,000)	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture
(1,107,224)	—Transfer to the Ministry of Native Affairs
(1,670,109)	—Transfer to the Ministry of Solicitor General
94,341,437	

Group account classification	
Salaries and benefits	6,729,298
Operating costs	8,837,267
Asset acquisitions	8,162,188
Grants and contributions	70,558,142
Other expenditures	45,467
	94,332,362

Vote 69 HIGHWAY OPERATIONS DEPARTMENT

Description

This vote provides for the year-round maintenance and operation of the existing highway and freshwater ferry system and for the development and expansion of the system to meet transportation needs of industry and the general public. In addition, this vote provides for the regulatory activity associated with industrial projects under the *Railway Act* and the *Pipeline Act*, and also provides for inspection of aerial tramways. Major programs and activities include:

(a) HIGHWAY MAINTENANCE

This sub-vote provides for the maintenance and operation of highways and roads, bridge structures, ferry routes, ferry landings and tunnels, the operation and replacement of equipment and winter maintenance involving snow and ice removal. Contributions are provided to various organizations in support of ski hill access, highway research and other transportation related activities. This sub-vote also provides for recoveries from within the ministry for the use of equipment or the provision of services.

(b) HIGHWAY CAPITAL MAINTENANCE

This sub-vote provides for the improvement of existing highway, bridge, ferry and ferry landings systems to prescribed levels of maintenance and operation. In addition, this sub-vote provides for contributions to communities for participation in highway beautification and weed control projects.

(c) HIGHWAY CAPITAL CONSTRUCTION

This sub-vote provides for the development and expansion of the highway and ferry system in accordance with the economic development objectives of the provincial government. This includes planning, engineering, design, survey, construction, reconstruction, paving, and right-of-way acquisition and property purchase, all relating to provincial highways, roads, bridges, ferries, ferry landings, tunnels and weigh scales. It provides for the purchase of equipment and machinery and payment of authorized contributions to other levels of government and Crown corporations in connection with their transportation systems.

(d) COQUIHALLA HIGHWAY CONSTRUCTION

This sub-vote provides for the construction of the Coquihalla Highway. This includes planning, engineering, design, survey, construction, reconstruction, paving and right-of-way acquisition and property, equipment and machinery purchases.

(e) FRASER RIVER CROSSING AND CONNECTORS

This sub-vote provides for the construction of the Fraser River Crossing at Annacis and related projects. This includes planning, engineering, design, survey, construction, reconstruction, paving and right-of-way acquisition and property, equipment and machinery purchases.

(f) HYDRO DEVELOPMENT HIGHWAY CONSTRUCTION

This sub-vote provides for all relocation and/or reconstruction costs of provincial highways resulting from construction of dams. All relocations and reconstruction costs are recovered from the British Columbia Hydro and Power Authority.

(g) ENGINEERING INSPECTION

This sub-vote provides for regulatory activity such as monitoring of construction, final inspections and annual inspection or certification of industrial projects under the *Railway Act* and the *Pipeline Act*. In addition, this sub-vote examines and certifies operating personnel for railway and aerial tramways.

VOTE 69 — Continued

Appropriations				Actual Expenditures	
			Classification by sub-vote		
291,538,029			Highway Maintenance (net of recoveries)		298,081,335
	266,221,484		—Road Maintenance	277,880,774	
		266,948,221	—Estimated		
		(720,362)	—Transfer to the Ministry of Solicitor General		
		(6,375)	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		
	15,093,013		—Bridge Maintenance	9,630,104	
	10,223,532		—Ferry Maintenance and Operations	10,570,457	
114,363,652			Highway Capital Maintenance		93,214,599
	48,117,293		—Roads	51,223,050	
	7,246,439		—Bridges and Ferry Landings	7,578,813	
	86,559		—Ferries	87,584	
	58,913,361		—Paving	34,325,152	
123,488,143			Highway Capital Construction		116,908,621
	35,421,470		—Roads	32,691,361	
	16,093,939		—Bridges and Ferry Landings	10,015,649	
	6,901,768		—Paving	8,937,959	
	43,484,982		—Planning and Engineering	35,782,092	
	17,245,685		—Property Acquisition	18,489,102	
	4,340,299		—Municipal Contributions	10,992,458	
36,215,666			Coquihalla Highway Construction		34,035,272
	33,899,754		—Roads	31,471,156	
	0		—Paving	1,100	
	815,912		—Planning and Engineering	1,134,678	
	1,500,000		—Property Acquisition	1,428,338	
22,283,875			Fraser River Crossing and Connectors		15,938,155
	20,558,660		—Roads	11,880,689	
	208,745		—Bridges	2,127,569	
	1,016,470		—Planning and Engineering	438,981	
	500,000		—Property Acquisition	1,490,916	
10			Hydro Development Highway Construction (net of recoveries)		0
	313,773		—Hydro Development Highway Construction Costs	0	
	(313,763)		—Recoveries from B.C. Hydro and Power Authority	0	
0			Engineering Inspection		0
		1,739,129	—Estimated		
		(1,739,129)	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		
587,889,375			Total vote		558,177,982

Vote 69 — Continued

590,355,241	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(1,745,504)	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture
(720,362)	—Transfer to the Ministry of Solicitor General
587,889,375	

Group account classification	
Salaries and benefits	139,068,917
Operating costs	304,490,007
Asset acquisitions	100,394,631
Grants and contributions	14,652,715
Other expenditures	137,012
	558,743,282
Less recoveries	565,300
	558,177,982

Vote 70 MOTOR VEHICLE DEPARTMENT

Description

This vote provides for the administration of the laws, regulations and policies governing the operation of motor vehicles and industrial equipment in accordance with provisions of the *Motor Vehicle Act*, the *Commercial Transport Act*, the *Motor Vehicle (All Terrain) Act* and the *Highway (Industrial) Act* and accompanying regulations. In addition, this vote provides for the regulation of the motor carrier industry through hearings and licensing procedures. Major programs and activities include:

(a) ADMINISTRATION AND ROAD SAFETY

This sub-vote provides for the offices of the Superintendent of Motor Vehicles and branch directors, for coordinated direction for the motor vehicle department and for planning, development and implementation of related policies and procedures including effective road user safety programs. Grants are provided to regional safety councils for coordinated activities promoting road user safety.

(b) VEHICLE AND DRIVERS LICENSING

This sub-vote provides for the registration and licensing of motor vehicles operating on public highways and roads and includes the issuance of automobile insurance policies for the Insurance Corporation of British Columbia and the licensing of persons to operate motor vehicles on public highways and roads. The latter includes monitoring driving records, determining the ability and fitness of persons to operate motor vehicles and collecting revenue resulting from the issuance of licences and permits.

(c) STANDARDS AND COMPLIANCE

This sub-vote provides for the development and implementation of industrial road safety programs, the establishment of industrial equipment standards and standards of maintenance, and operator licensing practices and procedures as specified by the *Highway (Industrial) Act*. This sub-vote monitors all commercial vehicle routes involving load measurement and weighing, issuing permits, traffic tickets and warnings and collecting revenue resulting from the issuance of permits. This sub-vote also provides for a commercial vehicle inspection program.

(d) MOTOR CARRIER COMMISSION

This sub-vote provides for the regulation of the motor carrier industry intra-provincially by a provincial board pursuant to the *Motor Carrier Act* and extra-provincially by delegation pursuant to the *Motor Vehicle Transport Act* (Canada).

(e) MOTOR CARRIER BRANCH

This sub-vote provides for investigations into the licensing of the commercial motor carrier industry in the for-hire transportation of freight and passengers. It provides for examination of schedules of rates charged by carriers as well as time schedules and for the collection of revenue resulting from the issuance of licences. It also provides for recommendations to the Motor Carrier Commission, the implementation of decisions made by the Commission with respect to such applications and for safety inspections for public passenger vehicles.

Vote 70 — Continued

Appropriations			Actual Expenditures	
		Classification by sub-vote		
0		Administration and Road Safety	0	
	2,990,880	—Estimated		
	(2,990,880)	—Transfer to the Ministry of Solicitor General		
0		Vehicle and Driver Licensing	0	
	24,973,811	—Estimated		
	(24,973,811)	—Transfer to the Ministry of Solicitor General		
0		Standards and Compliance	0	
	11,047,167	—Estimated		
	(11,047,167)	—Transfer to the Ministry of Solicitor General		
0		Motor Carrier Commission	0	
	337,497	—Estimated		
	(337,497)	—Transfer to the Ministry of Solicitor General		
0		Motor Carrier Branch	0	
	2,071,467	—Estimated		
	(2,071,467)	—Transfer to the Ministry of Solicitor General		
0		Total vote		0

41,420,822	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(41,420,822)	—Transfer to the Ministry of Solicitor General
0	

Vote 71 NECHAKO DEVELOPMENT REGION

Description

This vote provides for the Office of the Minister of State and for the administration of the Nechako development region. This vote also provides for regional development groups established by the Minister of State.

Appropriations			Actual Expenditures	
0		Nechako Development Region	0	
	576,987	—Estimated		
	(576,987)	—Transfer to the Ministry of Native Affairs		
0		Total vote		0

576,987	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(576,987)	—Transfer to the Ministry of Native Affairs
0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	Employee Secondment to Federal Government		0
	Group account classification		
	Salaries and benefits	13,500	
	Less recoveries	13,500	
		0	

OTHER APPROPRIATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		$	$	$	$
72	Management of the Public Debt (Ministry of Finance and Corporate Relations)	605,000,000			
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 53)		6,929,875	611,929,875	611,929,875
73	Contingencies (All Ministries) (Ministry of Finance and Corporate Relations)	50,000,000		50,000,000	22,018,857
74	New Programs	90,000,000		90,000,000	60,795,285
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 14)				
	—Valuation Allowance—B.C. Ferry Corporation		6,851,184	6,851,184	6,851,184
	—Valuation Allowance—B.C. Steamship (1975) Ltd.		8,278,309	8,278,309	8,278,309
	—Valuation Allowance—B.C. Pavilion Corporation		7,272,067	7,272,067	7,272,067
	Special Accounts—				
	Ministry of Lands, Parks and Housing Act (R.S.B.C. 1979, chap. 277, sec. 7(2))				
	—Crown Land	20,000,000	8,164,862	28,164,862	28,164,862
	Lottery Act (R.S.B.C. 1979, chap. 249, secs. 6 and 7)				
	—Lottery Fund	80,470,000	83,887,198	164,357,198	164,357,198
		845,470,000	121,383,495	966,853,495	909,667,637

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 72 (Minister of Finance and Corporate Relations)

MANAGEMENT OF THE PUBLIC DEBT

Description

This vote provides for the cost of managing the public debt and includes the following:

(a) COST OF BORROWING FOR GOVERNMENT PURPOSES

This sub-vote provides for the cost of interest on the direct debt of the province borrowed for government purposes, and for associated costs incurred in the borrowing and management of government funds.

(b) COST OF BORROWING FOR RELENDING TO GOVERNMENT BODIES

This sub-vote provides for the cost of interest on borrowings on behalf of government bodies, and all associated costs. These costs are fully recovered from the government bodies.

(c) INTEREST ASSISTANCE

This sub-vote provides for an annual grant of $3,800,000 to the British Columbia Systems Corporation for interest assistance. This sub-vote also provides for other expenditures associated with debt restructuring and repayment arrangements for Crown corporations which are fully recovered.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
607,179,865	Cost of Borrowing for Government Purposes	607,179,875	
10	Cost of Borrowing for Relending to Government Bodies (net of recoveries)	0	
4,750,000	Interest Assistance	4,750,000	
611,929,875	Total vote		611,929,875
605,000,000	Estimated		
6,929,875	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 53)		
611,929,875			
	Group account classification		
	Operating costs	205,069	
	Grants and contributions	4,750,000	
	Other expenditures	955,066,973	
		960,022,042	
	Less recoveries	348,092,167	
		611,929,875	

Vote 73 (Minister of Finance and Corporate Relations)

CONTINGENCIES (ALL MINISTRIES)

Description

This vote provides additional funding for items budgeted in other votes to accommodate the financial consequences of unanticipated and contingent events. Unanticipated events include those developments during the year which could not have been reasonably anticipated at the time of preparing the budget. Contingent events include those developments that can be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where the final costs will be dependent on a pending decision by government or another party.

This vote also provides funding for items not budgeted in other votes, but which are consistent with the general purposes of those votes, for unanticipated events only. This includes natural disasters, emergency relief and assistance for those in need. *Ex gratia* payments are also provided for.

Appropriations		Actual Expenditures	
	Northern Utilities Grant	1,842,030	
	Auditor General Office Modification	76,500	
	Liquor Inspectors Funding	210,000	
	Ministry of International Business and Immigration—Minister's Office Funding	83,460	
	Marketing Expenditures—Tourism	2,500,000	
	BCBC Rental Shortfall	12,875,749	
	BCEC—Property Purchase Tax	323,462	
	Establish Ministry of Solicitor General	215,785	
	Office of Information Technology—Government Management Services	93,717	
	Motor Vehicle Licensing Offices—Government Agencies	417,000	
	Government Agent Revenue Management	275,825	
	RCMP and Coordinated Law Enforcement	3,000,000	
	Academic Space—Universities Teaching Hospitals	1,523,050	
	Asbestos Removal—Archives	145,985	
	Provincial Economy TV Production	200,000	
	Ministry of Regional Development—Minister's Office Funding	1,364,000	
	Cloverdale Historic Transportation Museum	170,000	
	Advertising for Education	469,657	
	Air Transport Assistance Program	3,240,000	
	Write-down of Leave Liability	(7,007,363)	
50,000,000	Total vote		22,018,857

Group account classification	
Salaries and benefits	(6,797,363)
Operating costs	3,485,642
Grants and contributions	19,480,829
Other expenditures	5,849,749
	22,018,857

Vote 74 (Minister of Finance and Corporate Relations)

NEW PROGRAMS

Description

This vote provides a preliminary estimate of funding for new government programs including:

(a) New Initiatives

This sub-vote provides for new initiatives with respect to the family, science and technology, health care and social services including:

(i) *Initiatives for Strengthening the Family*—provides funding for programs which promote family life;

(ii) *Science and Technology*—provides funding for research and development initiatives to create jobs and to ensure the ability of British Columbia to compete in world markets;

(iii) *Health Care Initiatives*—provides funding for initiatives designed to control the growth of health care costs while assuring continued high quality care; and

(iv) *Social Programs*—provides for grants, contributions and special allowances for the underprivileged and the disadvantaged.

In addition, this sub-vote provides funding for negotiated and other salary increases during the year, and for the salary allocation adjustments necessary for program initiatives.

(b) Regional Loan and Loan Guarantee Provisions

This sub-vote provides for expenditures for loan loss provisions and payments to honour loan guarantees relating to loans and loan guarantees issued under regional financial assistance programs.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
85,000,000	New Initiatives	60,795,285	
5,000,000	Regional Loan and Loan Guarantee Provisions	0	
90,000,000	Total vote		60,795,285
	Group account classification		
	Salaries and benefits	11,735,899	
	Operating costs	113,176	
	Asset acquisitions	7,626	
	Grants and contributions	43,845,524	
	Other expenditures	5,093,060	
		60,795,285	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 14)

Appropriations			Actual Expenditures
6,851,184	Valuation Allowance—B.C. Ferry Corporation		6,851,184
	Group account classification		
	Other expenditures	6,851,184	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 14)

Appropriations			Actual Expenditures
8,278,309	Valuation Allowance—B.C. Steamship (1975) Ltd		8,278,309
	Group account classification		
	Other expenditures	8,278,309	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 14)

Appropriations			Actual Expenditures
7,272,067	Valuation Allowance—B.C. Pavilion Corporation		7,272,067
	Group account classification		
	Other expenditures	7,272,067	

SUMMARY OF SPECIAL ACCOUNTS AND SPECIAL FUNDS BALANCES AT MARCH 31, 1989

	Fund Balances
Fixed Capital (Perpetual) Accounts	
Capital Accounts—	$
British Columbia Cultural Fund	20,000,000
First Citizens' Fund	25,000,000
Physical Fitness and Amateur Sports Fund	20,000,000
Current Accounts (available for expenditure)—	
British Columbia Cultural Fund	1,284,224
First Citizens' Fund	4,440,185
Physical Fitness and Amateur Sports Fund	458,274
Other Special Accounts	
Agricultural Land Development	26,416,217
Aquaculture Incentive Program	6,296,705
Corrections Work Program	(26,488)
Crop Insurance Stabilization	25,000,000
Crown Land	368,020,920
Downtown Revitalization	156
Farm Income Assurance Fund—	
Contributed Reserve	9,674,624
Operating	13,008,878
Farm Products Industry Improvement	10,184,161
Forest Stand Management	3,518
Fund for Excellence in Education	
Health Improvement Fund	
Habitat Conservation Fund	612,458
Industrial Development Assistance Program	26,076,145
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	21,455,825
Industrial Incentive Fund	67,117,011
Land Titles Survey	9,298
Livestock Protection	100,712
Lottery Fund	25,010,931
Low Interest Loan Assistance Revolving Fund	33,523,471
Lumber Export Charge Compensation Fund	32,195,868
North East Coal Development	8,114,312
Productivity Fund	500,000
Provincial Computerization of Libraries	120,911
Provincial Home Acquisition	449,764,471
Purchasing Commission Working Capital Account	(14,453,311)
Revenue Sharing Fund—	
Revenue Sharing Stabilization Account	29,150,000
Current	23,543,215
Small Business Forest Enterprise	131,550,165
Small Manufacturers' Incentive Program	4,836,407
South Moresby Implementation	54,419,305
Tourism Incentives Program	16,809,219
University Endowment Lands Administration	2,995,708
	1,443,213,591
Special Funds	
Budget Stabilization Fund	1,491,152,284
Privatization Benefits Fund	308,517,705
	1,799,669,989

Note: *See the following pages for details of Special Accounts and Special Funds transactions for each of the funds*

DETAILS OF TRANSACTIONS

Special Accounts and Special Funds for the Year Ended March 31, 1989

FIXED CAPITAL (PERPETUAL) ACCOUNTS — CAPITAL ACCOUNTS

British Columbia Cultural Fund		
Balance March 31, 1988 and 1989	20,000,000	
First Citizens' Fund		
Balance March 31, 1988 and 1989	25,000,000	
Physical Fitness and Amateur Sports Fund		
Balance March 31, 1988 and 1989	20,000,000	
Fixed Capital (Perpetual) Accounts—Capital Accounts balance, March 31, 1989		65,000,000

FIXED CAPITAL (PERPETUAL) ACCOUNTS—CURRENT ACCOUNTS

British Columbia Cultural Fund

This account was originally created as a fund under the *Centennial Cultural Fund Act* (S.B.C. 1967, chap. 2). The name was changed to the British Columbia Cultural Fund effective March 31, 1972, pursuant to the *Centennial Cultural Fund (Amendment) Act*. It was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146) and was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

The account promotes the cultural development of the people of British Columbia. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants to cultural projects, groups and organizations. Administration costs are funded through voted appropriations.

Balance, April 1, 1988		1,046,185	
Add			
Interest received		1,833,077	
Less			
Operating costs	26,636		
Grants and contributions	1,568,402		
		1,595,038	
Balance, March 31, 1989			1,284,224

First Citizens' Fund

This account was originally created as a fund under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33) and was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146) which was amended in 1987 to allow loans. It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

The account promotes the advancement and expansion of the cultural, educational and economic circumstances and position of persons of the North American Indian race who were born in and are residents of British Columbia. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants primarily for student bursaries and to native friendship centres. Administration costs are funded through voted appropriations.

Balance, April 1, 1988		3,490,246	
Add			
Interest received		2,183,630	
Less			
Operating costs	27,902		
Grants and contributions	1,205,789		
		1,233,691	
Balance, March 31, 1989			4,440,185

Physical Fitness and Amateur Sports Fund

This account was originally created as a fund under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

The account promotes the physical fitness of and participation by the residents of the Province in amateur sport. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants to physical fitness and amateur sport projects, groups and organizations. Administration costs are funded through voted appropriations.

Balance, April 1, 1988		490,855	
Add			
Interest received		1,572,931	
Less			
Operating costs	363,773		
Grants and contributions	1,241,739		
		1,605,512	
Balance, March 31, 1989			458,27[illegible]

OTHER SPECIAL ACCOUNTS

Agricultural Land Development

This account was originally created as a fund by the *Finance Statutes Amendment Act, 1981* which amended the *Agricultural Land Development Act* (R.S.B.C. 1979, chap. 10) to establish the fund. This fund was subsequently changed to a Special Account by the *Special Appropriations Act* (S.B.C. 1982, chap. 40) at which time the *Agricultural Land Development Act* (R.S.B.C. 1979, chap. 10) was repealed and incorporated with the *Agricultural Credit Act* (R.S.B.C. 1979, chap. 8).

The purpose of the account is to make loans, on a revolving basis, for the purposes specified under the *Agricultural Credit Act* (R.S.B.C. 1979, chap. 8). Revenue represents interest paid on outstanding loans and expenditures are for loan expenses. Administration costs are funded through voted appropriations.

Balance, April 1, 1988	25,216,732	
Add		
Interest received	1,234,326	
Less		
Other expenditures	34,841	
Balance, March 31, 1989		26,416,217

Aquaculture Incentive Program

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide individual loans up to $100,000 to stimulate investment in new aquaculture facilities and equipment under the Canada/British Columbia Economic and Regional Development (ERDA) Small Business Incentives Subsidiary Agreement.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans/advances reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1988	7,205,359	
Less		
Loans and advances	908,654	
Balance, March 31, 1989		6,296,705

Corrections Work Program

This account was established under the authority of the *Miscellaneous Statutes Amendment Act (No. 2)* (S.B.C. 1987, chap. 43). The purpose of this account is to assist inmates or young offenders in acquiring work skills and to encourage them to engage in work.

Money may be advanced to the account from the General Fund with Treasury Board approval. Revenue represents proceeds from the sale of goods and services produced by inmates and young offenders. Expenditures are for costs directly related to the sale of goods and services within the Corrections Work Program activities. Administration costs are funded through voted appropriations. The Treasury Board may direct from time to time that all or some of the money in the account shall be paid into the General Fund.

Balance, April 1, 1988		0	
Add			
Sales and service revenue		395,937	
Less			
Operating costs	315,317		
Asset acquisitions	71,692		
Grants and contributions	35,416		
		422,425	
Balance, March 31, 1989			(26,488)

Crop Insurance Stabilization

This account was originally created as a fund under *Crop Insurance Stabilization Fund Act, 1967*. It was continued by the *Insurance for Crops Act* (R.S.B.C. 1979, chap. 202) and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The account provides for the financial stability of any plan under the crop insurance program.

The account has no operating revenue or expenditure. Administration costs are funded through voted appropriations. Advances are provided to cover deficits in the Crop Insurance Trust Account that may arise due to payment of indemnity claims in excess of premiums and other revenue in the Trust Account. These advances are fully recovered from crop insurance program premium revenue in subsequent years.

The account has an original balance of $10,000,000 which was depleted in 1985/86. An additional $10,000,000 was added to the balance of the account in 1986/87, and $5,000,000 was added to the balance in 1987/88.

Balance, March 31, 1988 and 1989	25,000,000

Crown Land

This account was originally created as a fund under Section 7 of the *Department of Housing Act, 1973*. It was replaced by the Crown Land Fund effective July 31, 1979, pursuant to the *Ministry of Lands, Parks and Housing Act* and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40).

Revenue sources include leases of Crown land under the *Land Act* (R.S.B.C. 1979, chap. 214), interest income and other land sales. Expenditure represents: land acquisition costs for park, fish and wildlife conservation purposes; write-down of uncollectable loans, costs associated with the sale of Crown land and the sale or disposal of assets on Crown land; capital projects on University Endowment Lands; and, acquisition of social housing sites, the write-down of uncollectable loans and interest charges related to the British Columbia Home Program, and discounts for early repayment of British Columbia Home Program loans. Administration costs are funded through voted appropriations.

Balance, April 1, 1988		343,737,716	
Add			
Lease income	15,738,610		
Sales income	2,312,320		
Development income	25,510,640		
Interest received	6,601,864		
Miscellaneous income	2,284,632		
		52,448,066	
Less			
Gross Expenditures		28,164,862	
Balance, March 31, 1989			368,020,920

Downtown Revitalization

This account was originally created as a fund by the *Special Funds Act* (S.B.C. 1980, chap. 53) and became a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The account provides for grants and contributions to municipalities and the business community to revitalize downtown areas and provides repayable loans to municipalities to assist in financing the capital cost of downtown improvements.

The account's balance was established with a $25,000,000 appropriation in 1980. No revenue is credited to the account as interest on outstanding loan principal is paid to the General Fund. Operating expenditures include grants and contributions with administration costs being funded through voted appropriations. This is a non-revolving Special Account, loans reduce the balance of the account, as repayments are credited to the General Fund.

Balance, March 31, 1988 and 1989	156

Farm Income Assurance Fund

This account was originally created as a fund under the *Farm Income Assurance Act* (S.B.C. 1973, chap. 115) and the *Special Funds Appropriation Act* (S.B.C. 1974, chap. 84). It was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146) and was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). The account establishes and administers farm income plans for such farmers in the province as may be designated by the Lieutenant Governor in Council. There are plans currently in effect for the following commodity groups: beef, blueberries, greenhouse vegetables, potatoes, processed vegetables, sheep, swine, tree-fruits and strawberries.

One half of the annual revenue of the account comes from participating producers' contributions while the other one half comes from a matching provincial government contribution voted from the General Fund. Expenditures includes claim payments to qualifying producers. Administration costs are funded through voted appropriations.

	Reserve for Stabilization[1]	Operating (Deficit)	Fund Balance
Balance, April 1, 1988	9,674,624	11,641,416	21,316,040
Add			
Producers premiums		13,300,554	
Government premiums (Vote 10)		13,300,554	
Miscellaneous		116,221	
Total revenue		26,717,329	26,717,329
Less Indemnities			
Beef producers		7,231,311	
Berry producers		3,965,553	
Greenhouse producers		18,147	
Potato producers		1,553,865	
Processed vegetable producers		207,388	
Sheep producers		17,813	
Swine producers		7,303,653	
Tree-fruit producers		5,052,137	
Total indemnity		25,349,867	25,349,867
Balance, March 31, 1989	9,674,624	13,008,878	22,683,502

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[1] In fiscal 1979/80 a special contribution of $10 million was given by the Government to this account to supplement short term deficits of individual programs. This contributed reserve for stabilization was supplemented by a further $1 million in 1982/83 and used to cover the net write-off of discontinued programs. As of March 31, 1989, $9,674,624 remains of this reserve.

Farm Products Industry Improvement

This account was originally created as a fund under the *Special Funds Appropriation Act* (S.B.C. 1974, chap. 84). It was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146) and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The purpose of the account is to encourage and assist the continued development and expansion of the agricultural industry in the province through grants and loan guarantees for agricultural processors.

Revenue is derived from the sale of assets and from the collection of payments under guarantees. Expenditures include loan guarantee payments and grants to agricultural industry processors. Administration costs are funded through voted appropriations.

Balance, March 31, 1988 and 1989	10,184,161

Forest Stand Management Fund

This account was originally established as a fund by the *Forest Stand Management Fund Act* (S.B.C. 1986, chap. 8). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). The purpose of the account is to provide for the enhanced management of British Columbia's forest and range lands and to undertake projects for this purpose which provide employment and training opportunities.

The account can be credited with contributions from the General Fund, the Government of Canada, municipalities, the forest industry, forest sector unions and others.

Balance, April 1, 1988		1,779,628	
Add			
Transfer from General Fund (Vote 41)	200,000		
Interest	0		
		200,000	
Less			
Salaries and benefits	10,951		
Operating costs	1,965,159		
		1,976,110	
Balance, March 31, 1989			3,518

Fund For Excellence In Education

This account was established by the *Education Excellence Appropriation Act* (S.B.C. 1986, chap. 6) to provide $600,000,000 to improve the quality of education over three years. The account was used to provide funding to school districts, colleges, institutes, universities and other educational institutions, including financing for adjustments to the operating budgets of school districts, colleges, institutes and universities, and special initiatives to improve the quality of teaching and research and to respond to economic development opportunities. In addition, funding was made available to establish centres of excellence, to modernize facilities and equipment, to improve efficiency in operations and to support the participation of qualified students in post-secondary education. This special account was dissolved by the *Education Excellence Appropriation Repeal Act* (S.B.C. 1988, chap. 10) effective April 1, 1988.

Balance, April 1, 1988	279,310,660	
Dissolution of Special Account	279,310,660	
Balance, March 31, 1989		0

Health Improvement Fund

This account was established in 1986/87 with the passage of the *Health Improvement Appropriation Act* (S.B.C. 1986, chap. 9) to provide $720,000,000 to maintain and improve health services over three years. The account is used to finance adjustments to operating budgets, to meet health care utilization pressures, to improve hospital care and medical services, and to fund new initiatives in preventive and community care. This special account was dissolved by the *Health Improvement Appropriation Repeal Act* (S.B.C. 1988, chap. 11) effective April 1, 1988.

Balance, April 1, 1988	360,039,077	
Dissolution of Special Account	360,039,077	
Balance, March 31, 1989		0

Habitat Conservation Fund

This account was originally created as a fund under the *Miscellaneous Statutes Amendment Act (No. 2), 1981* which amended the *Wildlife Act* (S.B.C. 1982, chap. 57), to establish a fund for the purpose of the enhancement of fish and wildlife and their habitat. It was changed to Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

Revenue is credited to the account from surcharges on angling, hunting, guiding and trapping licences, and from bequests, donations and fund raising projects undertaken on behalf of the account. Expenditure includes projects to enhance fish and wildlife populations, the habitat on which they depend, or habitat acquisitions, promotion and educational projects, and reasonable expenses incurred by individuals advising the minister with respect to the account. Administration costs are funded through voted appropriations.

Balance, April 1, 1988		1,125,427	
Add			
Fees and licences	1,455,141		
Interest	107,877		
Other	11,616		
		1,574,634	
Less			
Salaries and benefits	76,775		
Operating costs	1,954,268		
Asset acquisitions	16,560		
Grants and contributions	40,000		
		2,087,603	
Balance, March 31, 1989			612,458

Industrial Development Assistance Program

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide individual loans up to $500,000 to stimulate investment in new industrial production facilities and equipment under the Canada/British Columbia Economic and Regional Development (ERDA) Small Business Incentives Subsidiary Agreement.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1988	27,359,636	
Less		
Loans and advances	1,283,491	
Balance, March 31, 1989		26,076,145

Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund

This account was originally created as a revolving fund by authority of the *Industrial Development Fund Act* (R.S.B.C. 1979, chap. 194). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). Its purpose is to enable the repayment of loans with interest, made under the Community Industrial Development Program of the federal/provincial Industrial Development Subsidiary Agreement, to be paid into an account and be used on a revolving basis to make further loans under the program.

Balance, April 1, 1988	31,449,452	
Add		
Interest	2,392,306	
Less		
Other Expenditures	12,385,933	
Balance, March 31, 1989		21,455,825

Industrial Incentive Fund

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide loans or make investments to assist the establishment of new industry or the introduction of new technology to existing industry under the Canada/British Columbia Economic and Regional Development (ERDA) Industrial Development Subsidiary Agreement or other agreements.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans/advances reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1988	75,892,976	
Add		
Transfer from General Fund	25,000,000	
Less		
Loans, investments and advances	33,775,965	
Balance, March 31, 1989		67,117,011

Land Titles Survey

This account was originally created as a fund by authority of the *Land Title Act* (R.S.B.C. 1979, chap. 219) and was later changed to a Special Account by the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The purpose of the account is to make payments to owners or purchasers of real property to defray, in whole or in part, costs attributable to survey work that restores or re-establishes insufficient or missing survey evidence, corrects survey errors, resolves conflicts concerning unascertainable parcel boundaries or provides access to land granted by the Crown.

Balance, March 31, 1988 and 1989	9,298

Livestock Protection

This account was originally created as a fund under the *Domestic Animal Protection Act* (S.B.C. 1973, chap. 114). It was continued under the *Livestock Protection Act* (R.S.B.C. 1979, chap. 245). and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The purpose of the account is to provide compensation to an owner of livestock killed or injured by a dog that is not owned or kept by the livestock owner and also to encourage good dog husbandry practices in the province.

All fees, licences and cost assessments levied under the *Livestock Protection Act* (R.S.B.C. 1979, chap. 245) are credited to the account as revenue. Expenditures include compensation grants and administration costs.

Balance, April 1, 1988		97,066	
Add			
Licence revenue		10,802	
Less			
Operating costs	1,822		
Grants and contributions	5,334		
		7,156	
Balance, March 31, 1989			100,712

Lottery Fund

This account was originally created as a fund under the *Lotteries Act* (S.B.C. 1979, chap. 51) and was continued by the *Lottery Act* (R.S.B.C. 1979, chap. 277). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

The account receives proceeds from the conduct and operation of lotteries by the province; pays the costs of administration of the Act and account; and pays out of the balance of proceeds in grants and certain related expenditures in the areas of culture, heritage and the arts, recreation, physical fitness and sports.

Revenue in excess of funds required for current year expenditures are transferred to the Budget Stabilization Fund.

Balance, April 1, 1988			0
Add			
Revenue, net			189,368,129
Less			
Administration Costs			
Salaries and benefits	305,807		
Operating costs	256,221		
Asset acquisitions	362,669		
		924,697	
Grants and Related Expenditures			
Salaries and benefits	2,831		
Operating costs	1,285,523		
Asset acquisitions	14,394		
Grants and contributions	83,125,692		
Other expenditures	4,061		
		84,432,501	
Transfer to Budget Stabilization Fund		79,000,000	
			164,357,198
Balance, March 31, 1989			25,010,931

Low Interest Loan Assistance Revolving Fund

This account was originally created as a revolving fund by authority of the *Low Interest Loan Assistance Revolving Fund Act* (S.B.C. 1985, chap. 44). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). The account provides a mechanism whereby loans, made by the British Columbia Enterprise Corporation under the Low Interest Loan Assistance Program, and associated interest payments are to be repaid into a Special Account to permit further loans to be made on a revolving basis. The program provides low interest loans to firms in various business sectors, including but not limited to, manufacturing, processing and advanced technology.

Revenue represents interest on outstanding loans and funds on deposit and additions to the account balance by way of voted expenditure. Expenditures are for administration and other related loan costs.

Balance, April 1, 1988	31,959,542	
Add		
Interest	2,528,656	
Less		
Administration costs	964,727	
Balance, March 31, 1989		33,523,471

Lumber Export Charge Compensation Fund

This account was originally created as a fund by authority of the *Softwood Lumber Products Export Charge Compensation Act* (S.B.C. 1988, chap. 65). It was charged to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). The purpose of the account was to compensate lumber exporters in respect of export charges paid by them in specified circumstances.

Revenue received by the government from Canada under the *Softwood Lumber Products Export Charge Act* (Canada) on or after January 15, 1988, was credited to the account.

Expenditure consists of compensation paid to lumber exporters who qualify under the regulations to the Act, which limit compensation to narrowly-defined circumstances. Administration costs are funded through voted appropriations.

This account was repealed by the *Budget Measures Implementation Act* (S.B.C. 1989, chap. 1) effective April 1, 1989.

Balance, April 1, 1988	26,413,759	
Add		
Revenue, net	5,782,109	
Balance, March 31, 1989		32,195,868

North East Coal Development

This account was originally created as a fund by the *Special Funds Act* (S.B.C. 1980, chap. 53) and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The purpose of the account is to provide money for the construction and initial development phases of coal development in northeastern British Columbia, and for the coordination, planning and administration of the coal project.

The account received a $20,000,000 appropriation from the General Fund in 1980. No interest or other revenue has since been credited to the account balance. The last expenditures to be made from this account were in 1984/85.

Balance, March 31, 1988 and 1989	8,114,312

Productivity Fund

This account was originally created as a fund by the *Industrial Relations Act* (R.S.B.C. 1979, chap. 212). The purposes of this account are to assist in making the Province competitive in world markets, to encourage cost savings and productivity, to ensure that gains from productivity are equitably shared by labour, capital and consumers, and to create the potential for new job creation through increased investment in the Province.

The account received a $500,000 appropriation from the General Fund in 1989. Money may be paid out of the fund on the requisition of the minister in a manner the minister considers appropriate in furtherance of the purposes of the fund.

Balance, April 1, 1988	0	
Add		
Transfer from General Fund	500,000	
Balance, March 31, 1989		500,000

Provincial Computerization Of Libraries

This account was originally created as a fund by the *Special Funds Act* (S.B.C. 1980, chap. 53) and was later changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The account provides grants to public libraries in the province to institute automated cataloguing and circulating systems.

No interest or other revenue is credited to the account. Administration costs are funded through voted appropriations.

Balance, April 1, 1988	264,010	
Less		
Grants and contributions	143,099	
Balance, March 31, 1989		120,911

Provincial Home Acquisition

This account was originally created as a fund by authority of the *Provincial Home Acquisition Act*, 1967 for the purpose of paying grants to qualified British Columbia residents constructing or purchasing a home or for making loans to be secured by second mortgages. Mortgage financing is also provided from this account under the *Home Conversion and Leasehold Loan Act* (R.S.B.C. 1979, chap. 170). The fund was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40).

Account revenue consists of interest on outstanding mortgage principal and account expenditures include associated loan costs. Administration costs are funded through voted appropriations.

Balance, April 1, 1988		425,181,103	
Add			
Mortgage interest	33,341,592		
Miscellaneous revenue	615,592		
		33,957,184	
Less			
Provision for doubtful accounts	8,905,649		
Extinguishment of doubtful accounts	65,174		
Interest rebates	374,811		
Other expenditures	28,182		
		9,373,816	
Balance, March 31, 1989			449,764,471

Purchasing Commission Working Capital

This account was established by authority of the *Purchasing Commission Act* (R.S.B.C. 1979, chap. 350) to provide Purchasing Commission with working capital to finance the acquisition of inventory and selected goods and services for resale or lease to government and participating public bodies, the disposal of surplus materiel of government and participating public bodies, the establishment and operation of warehouses for storage of inventory and surplus materiel, the provision of technical services to support the economic use of supplies by government and participating public bodies, and, in conjunction with the aforementioned purposes, the entry into supply arrangements conducive to the economic well-being of the province pursuant to the public sector purchasing policy.

All expenditures and disbursements are recoverable. Expenditures and disbursements may exceed revenue and receipts in any year by the total of the net surplus or deficiency from operations carried forward from previous years and the statutory financing authority shown in the *Estimates* and provided for by the *Supply Act*. For 1988/89, this statutory financing authority is $21,000,000.

Balance, April 1, 1988		(7,224,871)	
Add			
Social Service Tax	9,091		
Other Revenue	4,771		
		13,862	
Less			
Salaries and benefits	1,816,164		
Operating costs	2,211,343		
Asset acquisitions	12,732,977		
Other expenditures	11,195,378		
Recoveries	(20,713,560)		
		7,242,302	
Balance, March 31, 1989			(14,453,311)

Revenue Sharing Fund

This account was originally created as a fund by the *Revenue Sharing Act*, 1977. It was continued as a fund under the *Revenue Sharing Act* (R.S.B.C. 1979, chap. 368) and was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). This account provides conditional and unconditional grants to all British Columbia municipalities and regional districts on the basis of established criteria.

Beginning with the fiscal year ending March 31, 1979, money is paid into the account annually from the General Fund by way of a voted appropriation. The amount of the voted appropriation is determined by the revenue sharing formula contained in the *Revenue Sharing Act* (one percentage point of both provincial personal and corporation income taxes, six per cent of provincial social service tax and six per cent of renewable and non-renewable provincial resource revenue plus any previous years' adjustments). Conditional grants are paid for general planning, municipal restructuring, utility line undergrounding, water and sewerage facilities and studies, and major municipal highways. The remaining grants are unconditional, the major portion of which is distributed according to a formula with population, expenditure and assessment components. Administration costs are provided through voted appropriations. Account balances may be used for revenue sharing stabilization purposes.

	Grant Stabilization Account $	Current $	Total $
Balance, April 1, 1988	29,150,000	6,955,478	36,105,478
Add			
Transfer from Municipal Affairs, Recreation and Culture (Vote 53)	0	239,300,000	239,300,000
Other Revenue		29,675	29,675
Less			
Grants, unconditional		100,203,917	
Grants, conditional			
Municipal basic		8,284,344	
Major municipal highways		6,437,100	
Municipal planning		1,039,049	
Municipal restructure grants		3,458,257	
Regional districts			
—basic		870,000	
—administrative		870,000	
—planning		376,717	
Capital grants			
—sewerage systems		3,599,623	
—water systems		3,502,085	
Sewerage and water study grants		351,088	
Sewerage assistance grants		57,556,514	
Powerline undergrounding grants		109,524	
Water facilities assistance		36,083,720	
		222,741,938	222,741,938
Balance, March 31, 1989	29,150,000	23,543,215	52,693,215

Small Business Forest Enterprise

This account was established by an amendment to the *Forest Act* (R.S.B.C. 1979, chap. 140). The purpose of the account is to identify all revenue incidental to the operation of the Small Business Enterprise Program and to provide an ongoing source of funds to defray the costs of basic silviculture, construction and maintenance of logging roads and bridges, administration and other forest management activities that are incidental to operations that yield small business forest revenue.

Revenue will be provided from the following sources: Small Business Forest Enterprise program/competitive sales program licences, upset stumpage fees, bonus bids, bonus offers, annual rental, trespass charges, scaling fees, and revenue earned as a chargeback for remedial work undertaken on behalf of operators.

Balance, April 1, 1988		43,613,996	
Add			
Stumpage revenue		134,455,506	
Less			
Operating costs	43,820,012		
Asset acquisitions	2,699,325		
		46,519,337	
Balance, March 31, 1989			131,550,165

Small Manufacturers' Incentive Program

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide individual loans up to $50,000 to stimulate investment in new production facilities and equipment under the Canada/British Columbia Economic and Regional Development (ERDA) Small Business Incentives Subsidiary Agreement.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans/advances reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1988	6,510,710	
Less		
Loans and advances	1,674,303	
Balance, March 31, 1989		4,836,407

South Moresby Implementation

This account was established by the *South Moresby Implementation Account Act* (S.B.C. 1988, chap. 60) and consists of two subaccounts - Forestry Compensation Account and Forest Replacement Account. The purpose of this account, in conjunction with the Government of Canada, is to establish a national park in the South Moresby area of the Queen Charlotte Islands.

This account receives amounts appropriated from the General Fund, contributions from the Government of Canada, and interest earned or attributed to amounts in each subaccount.

Money may be paid out of the account by the Minister of Finance and Corporate Relations in accordance with the agreement made between the Government of Canada and the Province of British Columbia.

	Forest Replacement $	Forest Compensation $	Total $
Balance, April 1, 1988	0	0	0
Add			
Contributions			
Government of Canada	12,000,000	22,109,678	34,109,678
Province of British Columbia	12,000,000	7,690,322	19,690,322
Interest	1,564,209	29,759	1,593,968
	25,564,209	29,829,759	55,393,968
Less			
Salaries and benefits	1,543		1,543
Operating costs	973,120		973,120
Balance, March 31, 1989	24,589,546	29,829,759	54,419,305

Tourism Incentives Program

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide loans to stimulate investment in new tourism facilities and attractions under the Canada/British Columbia Economic and Regional Development (ERDA) Tourist Industry Development Subsidiary Agreement.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans/advances reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1988	20,091,762	
Less		
Loans and advances	3,282,543	
Balance, March 31, 1989		16,809,219

University Endowment Lands Administration

This account was established as a Miscellaneous Statutory Account by authority of the *University Endowment Lands Administration Act* was continued under the *University Endowment Land Act* (R.S.B.C. 1979, chap. 420) and became a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The account provides for the operation and management of ratepayer services within the University Endowment Lands.

Account revenue is derived from University Endowment Lands resident ratepayer contributions, including fees, licences and property taxes. Account expenditure is the ratepayers' portion of the costs of providing services.

Balance, April 1, 1988		3,097,322	
Add			
Property tax revenue	988,446		
Other revenue	591,061		
		1,579,507	
Less			
Salaries and benefits	817,942		
Operating costs	684,315		
Asset acquisitions	173,423		
Grants and contributions	5,441		
		1,681,121	
Balance, March 31, 1989			2,995,708

SPECIAL FUNDS
Budget Stabilization Fund

This fund was established by the *Budget Stabilization Fund Act* (S.B.C. 1988, chap. 8). The purpose of the fund is to assist in stabilizing the operating revenues of the government. General Fund revenue including Lottery Fund Special Account revenue may be paid into the Fund, if authorized by Lieutenant Governor in Council. Money may be paid out of the Fund into the General Fund, with the approval of the Lieutenant Governor in Council.

Balance, April 1, 1988		742,905,582	
Add			
Interest Revenue	77,329,702		
Transfer from General Fund Revenue	591,917,000		
Transfer from Lottery Fund Special Account	79,000,000		
		748,246,702	
Balance, March 31, 1989			1,491,152,284

Privatization Benefits Fund

This fund was established by the *Privatization Benefits Fund Act* (S.B.C. 1988, chap. 23). The purpose of the fund is to hold in perpetuity the proceeds of assets disposed of through the privatization program in order to produce revenue for the benefit of the province. All proceeds or a portion of the proceeds from privatization transactions, as specified by the Lieutenant Governor in Council, may be paid into the fund. Accrued earnings from investments shall be paid to the General Fund at March 31 of each year, to be used initially to reduce the deficit and thereafter for general program purposes.

Balance, April 1, 1988		0	
Add			
Proceeds from Privatization Transactions			
B.C. Hydro and Power Authority	220,270,000		
B.C. Enterprise Corporation	43,162,846		
Highway Maintenance	37,295,178		
Forest Nurseries	6,501,561		
Other	1,288,120		
	308,517,705		
Interest from investments	12,927,676		
		321,445,381	
Less			
Transfer to General Fund		12,927,676	
Balance, March 31, 1989			308,517,705

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Volume

2

1988-89

Public Accounts

Volume II

SCHEDULE OF PAYMENTS

**FOR THE FISCAL YEAR ENDED
MARCH 31, 1989**

**PROVINCE OF
BRITISH COLUMBIA**

**MINISTRY OF
FINANCE AND
CORPORATE RELATIONS**

HON. MEL COUVELIER
Minister of Finance and Corporate Relations

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ERRATA TO VOLUME 2 OF THE 1988/89 PUBLIC ACCOUNTS

I. REPORTING OF LOTTERY GRANT RECIPIENTS

REPORTED PAYEE	AMOUNT	CORRECT PAYEE
404 Food Mart (1981) Ltd	25,000.00	SUCCESS
Acme Analytical Laboratories	38,009.00	Princeton Fall Fair Association
Alfa Radiators 1986 Ltd	20,049.00	Whonnock Community Association
Army Navy & Airforce Unit 314	25,600.00	Madrona Exposition Centre Society
Big Way Foods	13,093.00	Old Age Pensioners Organization 87
Britannia Community Services Centre	37,702.00	Burnaby Village Museum
Bryndon Ventures	30,488.00	Ashcroft & District Curling Club
Canadian Red Cross Society	40,000.00	Royal Life Saving Society
Carruthers, C.	18,500.00	Coastal Jazz and Blues Society
City of Quesnel	20,000.00	Bouchie Lake Fire Department
Cowley, M. M.	50,000.00	Victoria Heart House Society
Council of the College of Teachers	12,500.00	Kinsman Club of Armstrong

Country Roads R.V. Parts & Service Ltd	35,000.00	CFS Masset Station Fund
Crane, W.	50,000.00	Creston Curling Club
Daj Management	20,000.00	South Pender Island Fire Protection
District of Coldstream	72,667.00	Museum of Northern BC Sparwood Arts Council
Demaere Collision Repair Ltd	23,686.00	Moyie Community Club
Easi Lift Space Savers Inc	70,000.00	Peace River Liard Regional District
Easter Seals Telethon	15,000.00	Kelowna District Arts Council
Evergreen Independent School Society	11,668.00	Village of Cumberland/Recreation Commission
Harvest Tours	15,000.00	Okanagan Mission Community Hall
Hertco Kitchens Manufacturing	734.00	University Hill Senior Secondary School
Integrated Crop Management Services	33,151.00	Skeena Valley Golf & Country Club
Jewish Festival of the Arts Society	20,644.00	New Play Centre
Knight, A.	20,000.00	Surrey Centennial Museum
Kulik Metz Bowen Rose	30,800.00	BC Combined Training Association

Lissimore, D.	17,619.00	Anglemont District Volunteer Fire Department
Lindsey & Associates Veterinary Hospital	10,333.00	Ashcroft Gun Club
McCririck, B	35,000.00	Canadian Opera Piccola
Mobile TV	122,000.00	Maple Ridge Foundation
Monteith, R.	107,500.00	Dogwood Pavilion of Coquitlam
Pronto Real Pizza	46,130.00	Princeton Senior Citizens Drop In Centre
Ray-Cam Cooperative Association	32,500.00	Hornet Canadian Football Club
Rogers, B.	13,500.00	Greater Vernon Museum & Archives
Rowing BC	5,000.00	Sport Medicine Council of BC
Society of the Enderby & District Memorial Hospital	34,958.00	Queens Park - Fellburn Hospital
Sutherland Holdings Ltd	16,333.00	Greek Orthodox Community
World Police & Firemens Games	50,000.00	Historic Transportation Centre

World Police & Firemens Games	10,000.00	Kootenay Indian Area Council
Under 10,000	133.00	Salmo Ski Club
Under 10,000	1,289.00	Satellite Video Exchange Society
Under 10,000	3,891.75	Cartwright Street Gallery
Under 10,000	6,137.00	Vancouver East Culture Centre

2. LOTTERY GRANTS APPEARING AND SHOULD BE UNDER 10,000

REPORTED IN VOLUME II	AMOUNT	PAYEE (UNDER 10,000)
BC Flatwater Canoeing Association	2,947.00	Olympic Canoe & Kayak - Pacific Division

3. INCORRECT GRANT AMOUNT

PAYEE	REPORTED AMOUNT	CORRECT AMOUNT
Vancouver Island Regional Library	1,094,389.00	40,000.00
British Columbia Forestry Association	115,666.00	55,666.00
Canadian Institute of the Arts	0	60,000.00
DC Dancecorps	10,900	9,500.00

ORDER OF PUBLIC ACCOUNTS

Volume I Section

Introduction to the Public Accounts

General Fund financial statements of the Province .... A

Combined financial statements of the Province .... B

Consolidated financial statements of the Province C

Supplementary schedules to the financial statements; Details of expenditure by ministerial appropriations, statutory appropriations and special accounts and special fund transactions .... D

Volume II

Detailed schedules of salaries, wages, travel expenses and other payments .... E

Volume III

Financial statements of Crown corporations and other Government agencies .... F

Trust funds, including pensions and superannuation funds administered by the Government .... G

(A table of contents is provided at the beginning of each section.)

PUBLIC ACCOUNTS 1988/89

SCHEDULES OF PAYMENTS

Volume II **Section E**

CONTENTS

Page

Summary of detailed payments and reconciliation of total with financial statements E 1

Schedules of indemnities and allowances paid to members of the Legislature E 3

Schedules of salaries, wages and travelling expenses of Order in Council, Speaker of the House, Legislative Committee or Other Appointees.

Ministers E 5
Deputy Ministers E 5
Other Appointees E 5

Schedule of salaries, wages and travelling expenses of Other Employees E 9

Schedule of Payments of Grants and Contributions E 47

Schedule of Payments to Individuals, Firms and Corporations E 127

PUBLIC ACCOUNTS 1988/89

SCHEDULE OF PAYMENTS

PREAMBLE

This Volume discloses the General Fund expenditure by payee or program in the following categories:

- Indemnities and Allowances paid to Members of the Legislature.
- Salaries, Wages and Travelling Expenses of Order in Council, Speaker of the House, Legislative Committee or other appointees.
- Salaries, Wages and Travelling Expenses of Other employees with a gross salary of $30,000 or more.
- Grants and Contributions listed by Ministry where payments are $10,000 or more. Some payments made under such programs as GAIN or Pharmacare are recorded under the name of the recipient of the funds (third party) rather than by program or client.
- Suppliers of goods, services and assets are listed by payee where the total payments are $10,000 or more.

NOTE

Salaries and wages include regular base pay; overtime; lump sum payments such as vacation payout, executive benefit plan, earned time off, optional selection of benefits and prior period settlements.

Salaries and wages do not include employee benefits such as health and dental plans, long term disability, relocation and transfer allowances, severance allowance, the Provincial portion of unemployment insurance or Canada pension plan, Workers Compensation coverage, retiring allowances or other miscellaneous gratuities.

SUMMARY OF PAYMENTS

Indemnities, salaries, wages, travelling expenses and allowances as detailed in pages E 3 to E 46.

	Salaries, Wages and Benefits*	Travel Expense	Total Payments
	$	$	$
Indemnities and allowances paid to members of the Legislature	3,456,355		
Order in Council, Speaker of the House, Legislative Committee or Other Appointees	35,949,317	2,897,062	
Other Employees	874,833,371	37,933,608	
Benefits	192,015,050		
Salaries, Wages and Benefits	1,106,254,093		1,106,254,093
Travel Expenses		40,830,670	40,830,670
Payments of grants and contributions, and for supplies or services and fixed assets (page E 154)			10,744,925,655
Total Schedule of Payments (page D 6)			11,892,010,418

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* Payments made pursuant to employment benefit plans are included in benefits above. Total "Salary, wages and benefits" include amounts reported in Volume I on the Schedule of Combined Expenditure by Group Account Classification (D 6) as "Operating Costs" ($296,290) and "Salaries and Benefits" ($1,105,957,803).

SCHEDULES OF INDEMNITIES AND ALLOWANCES PAID TO MEMBERS OF THE LEGISLATURE
for the fiscal year ended March 31, 1989

MEMBER	CONSTITUENCY	SESSIONAL INDEMNITY[1] $
Barlee, B.N.	Boundary-Similkameen	37,388
Barnes, E.O.	Vancouver Centre	50,003
Blencoe, R.K.	Victoria	46,563
Boone, L.R.	Prince George North	49,903
Bruce, G.P.	Cowichan-Malahat	55,103
Brummet, Hon. A.J.	North Peace River	48,003
Campbell, K.	Vancouver-Point Grey	26,936
Cashore, J.	Maillardville-Coquitlam	50,003
Chalmers, L.	Okanagan South	55,303
Clark, G.	Vancouver East	50,003
Couvelier, Hon. M.B.	Saanich and the Islands	45,663
Crandall, D.	Columbia River	54,903
D'Arcy, C.	Rossland-Trail	50,003
Davidson, K.W.	Delta	48,103
Davis, Hon. J.	North Vancouver-Seymour	48,003
De Jong, H.	Central Fraser Valley	54,203
Dirks, H.L.	Nelson-Creston	49,581
Dueck, Hon. P.A.	Central Fraser Valley	48,003
Edwards, A.	Kootenay	48,803
Fraser, A.	Cariboo	48,003
Fraser, R.	Vancouver South	48,353
Gabelmann, C.S.	North Island	49,603
Allowance as Opposition Whip		6,000
Gran, C.M.	Langley	48,303
Allowance as Government Caucus Chairman		6,000
Guno, L.	Atlin	49,203
Hagen, A.	New Westminister	48,903
Hagen, Hon. S.B.	Comox	48,003
Hanson, G.W.	Victoria	45,094
Hanson, Hon. L.F.	Okanagan North	48,003
Harcourt, M.	Vancouver Centre	48,003
Allowance as Leader of the Opposition		39,000
Huberts, Hon. T.	Saanich and the Islands	45,663
Jacobsen, N.	Dewdney	54,103
Jansen, Hon. J.	Chilliwack	49,581
Janssen, G.	Alberni	17,971
Johnston, Hon. R.M.	Surrey-Newton	48,003
Jones, B.	Burnaby North	49,003
Kempf, J.J.	Omineca	49,403
Loenen, N.	Richmond	54,103
Long, H.	Mackenzie	54,303
Allowance as Government Whip		1,563
Lovick, D.	Nanaimo	48,903
McCarthy, Hon. G.M.	Vancouver-Little Mountain	48,003
Marzari, D.	Vancouver-Point Grey	48,403
Mercier, D.M.	Burnaby-Edmonds	48,003
Messmer, I.C	Boundary-Similkameen	54,103
Michael, Hon. C.C.	Shuswap-Revelstoke	48,003
Miller, D.	Prince Rupert	49,903
Mowat, D.L.	Vancouver-Little Mountain	54,003
Parker, Hon. D.F.	Skeena	48,003
Pelton, F.C.A.	Dewdney	48,403
Allowance as Deputy Speaker		19,500
Peterson, D.G.	Langley	49,565
Allowance as Government Whip		4,288
Allowance as Deputy Government Whip		863

SCHEDULES OF INDEMNITIES AND ALLOWANCES PAID TO MEMBERS OF THE LEGISLATURE

for the fiscal year ended March 31, 1989 — Continued

MEMBER	CONSTITUENCY	SESSIONAL INDEMNITY[1]
		$
Rabbitt, J.T.	Yale-Lillooet	53,125
Allowance as Deputy Chairman of the Whole		3,000
Ree, Hon. A.	North Vancouver-Capilano	48,003
Allowance as Government Whip		1,874
Reid, Hon. W.E.	Surrey-White Rock-Cloverdale	48,003
Reynolds, Hon. J.D.	West Vancouver-Howe Sound	48,503
Allowance as Speaker		39,000
Richmond, Hon. C.H.	Kamloops	48,003
Rogers, Hon. C.S.	Vancouver South	48,003
Rose, M.W.	Coquitlam-Moody	49,003
Allowance as Opposition House Leader		6,000
Savage, Hon. J.L.	Delta	48,003
Serwa, C.	Okanagan South	52,941
Sihota, M.	Esquimalt-Port Renfrew	46,563
Skelly, R. E.,	Alberni	6,456
Smallwood, J.	Surrey-Guildford-Whalley	49,103
Smith, Hon. B.R.D.	Oak Bay-Gordon Head	45,753
Smith, Hon. S.D.	Kamloops	48,003
Strachan, Hon. W.B.	Prince George South	48,003
Stupich, D.	Nanaimo	25,656
Vander Zalm, Hon. W.N.	Richmond	48,003
Vant, Hon. N.	Cariboo	49,581
Veitch, Hon. E.N.	Burnaby-Willingdon	48,003
Weisgerber, Hon. J.S.	South Peace River	49,581
Williams, R.A.	Vancouver East	49,603
Allowance as Oppposition Caucus Chairman		6,000
		3,456,355

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[1] "Sessional indemnity" includes annual indemnity, expense allowance, capital city allowance and salary authorized by section 2, 3 and 5 detailed salary of the *Legislative Assembly Allowance and Pension Act.* Additional salaries paid to the Premier and Ministers are included in the list of Ministers and OIC appointments.

"Standing and Special Commitee Travel" is now reported in the schedule of payments to Suppliers listed under M L A Committee Travel.

SCHEDULE OF SALARIES, WAGES, AND TRAVELLING EXPENSES FOR ORDER-IN-COUNCIL, SPEAKER OF THE HOUSE, LEGISLATIVE COMMITTEE OR OTHER APPOINTEES

for the fiscal year ended March 31, 1989

MINISTERS

	Salary $	Travel $
Vander Zalm, Hon W, Premier	45,000	26,932
Brummet, Hon A	39,000	10,315
Couvelier, Hon M	39,000	22,838
Davis, Hon J	39,000	12,700
Dirks, Hon H	28,851	6,406
Dueck, Hon P A	39,000	13,817
Hagen, Hon S	39,000	36,760
Hanson, Hon L F	39,000	11,477
Huberts, Hon T	28,851	6,706
Jansen, Hon J	28,851	27,932
Johnston, Hon R M	39,000	5,824
McCarthy, Hon G M	10,165	4,613
Michael, Hon C C	28,851	5,918
Parker, Hon D F H	39,000	23,112
Ree, Hon A	28,851	12,138
Reid, Hon W E	39,000	11,137
Richmond, Hon C H	39,000	10,401
Rogers, Hon C S	10,165	2,495
Savage, Hon J	39,000	14,433
Smith, Hon B R D	9,717	11,916
Smith, Hon S D	28,851	21,395
Strachan, Hon W B	39,000	16,200
Vant, Hon T N	28,851	6,613
Veitch, Hon E	39,000	13,781
Weisgerber, Hon J	28,851	6,142
Total	812,855	342,001

DEPUTY MINISTERS AND EQUIVALENTS

	Salary $	Deferred Compensation $	Travel $
Anthony, E D	63,383	9,937	12,918
Brent, A W	58,627	1,523	1,193
Butler, R K	80,072	1,657	10,720
Carter, R J	21,988	29,611	7,896
Collins, M V	79,343	5,618	12,522
Dalon, R	55,180	1,434	20,650
Doney, R L	81,708	6,909	24,746
Dubas, P S	89,964	27,131	48,238
Flitton, R D	41,013	13,768	8,588
Food, R A	80,325	1,367	18,663
Greenaway, L	43,967	717	11,579
Hackett, B A	74,631	1,298	16,717
Halkett, P	86,778	22,117	15,425
Hall, M	48,127	1,046	11,699
Hayward, G R	58,497	3,407	15,972
Horswill, D H	83,784	17,450	23,631
Hughes, E N	91,530	7,055	19,393
Johnson, T R	58,292	67,009	2,035
Kelly, I A	52,938	27,717	8,208
MacGregor, E R	80,541	1,476	15,007
MacLeod, K J	80,002	1,613	14,512
Marr, B E	84,806	7,883	29,087
Mullins, G	51,123	1,123	21,782
Murray, D T R	86,967	1,994	18,784
Peel, A L	86,552	1,537	11,043
Plecas, R S	92,551	41,628	24,951
Poole, D W	35,148	10,092	6,588
Rhodes, F A	89,588	6,405	12,789
Seitz, L	51,135	1,523	25,944
Smith, M H	81,902	6,028	15,381
Sopow, E	49,030	3,809	5,044
Stackhouse, S	78,881	1,546	8,222
Total	2,198,373	333,428	499,927

NOTE: Up to October 1, 1988, Deputy Ministers were able to defer up to 15% of annual compensation. These payments reflect payout of previously deferred compensation, vacation time not taken or other lump-sum payments. They do not include employee benefits.

OTHER APPOINTEES[1]

	Salary $	Travel $
Adair, M L	21,370	
Adams, M	349	
Albertini, K E	87,089	4,286
Alford, P	14,980	
Allan, J	73,655	14,759
Allan, R B	1,845	
Allen, P	22,273	
Alley, J A	52,643	3,162
Allison, M F	1,801	
Almond, G R	54,997	4,262
Alton, D A	5,577	
Anderson, E L	914	
Anderson, J	51,135	9,509
Anderson, R E	22,452	
Anderson, S	34,463	
Anholt, D M	58,245	4,517
Armstrong, G	77,605	23,641
Arnold, J	27,821	
Arnold, L	71,012	14,119
Arseneau, R J	73,283	2,911
Auerbach, W I	59,356	2,542
Ausman, D W	72,844	3,204
Auxier, N J	87,862	2,685
Babb, L	2,296	
Baber, R W	49,841	2,773
Bachop, W B	66,330	5,938
Bacon, H G	869	
Baird, R D	4,828	
Baker, G J F	87,862	3,196
Baker, G M	5,252	
Baker, L F	46,420	1,588
Baker, S A	10,094	
Bakony, C E	87,862	3,590
Baldner, H E	18,506	
Balon, D A	30,118	
Bannerman, S E	22,632	
Barker, B J	33,902	354
Barker, H W	193	
Barnett, C C	87,862	10,261
Barr, L R	55,988	4,673
Barrett, J	53,167	
Barrette, P R	22,726	
Barron, P L	586	
Barrows, R A	46,676	905
Bastin, B E	87,862	24
Baxter, G M A	22,033	
Beeby, W I	56,487	1,292
Behncke, J	87,862	5,379
Bell, B A	224	
Belsher, G S	3,900	1,034
Bender, G A	30,506	
Bendrodt, E H	87,862	
Bennett, L	29,357	179
Benson, D T	93,691	9,837
Benson, I T	52,934	1,811
Bergeron, L F	20,782	582
Bevan, E M	5,090	
Bezzegh, K	24,986	
Bibby, J D	74,686	1,650
Bicknell, E	24,340	740
Bilous, M	18,337	
Bird, K W	223	
Blair, W A	87,862	2,517
Blunt, C	8,758	
Bohnet, J L	19,865	381
Boisvert, J H R	1,845	
Boldt, D L	18,976	
Bonner, S	13,153	903
Borgenson, M A	7,578	
Borowicz, M C	32,317	508
Bosscha, A	900	
Botje-Jones, A	36,850	1,216
Bouffard, J M H	4,985	
Boyle, S L	21,084	
Bracey, G E	943	
Bradley, V H	11,688	
Braga, E	900	
Brahan, L C	87,862	440
Brecknock, D T	1,201	
Bridge, P A	38,132	
Bright, H A	7,714	
Brinson, K I	6,228	
Brockley, A S	1,201	
Brodersen, B W	27,748	
Brown, M	31,160	1,530
Brown, N T	31,832	302
Brown, P G	19,301	
Brown, R	21,397	876
Brown, L M	316	
Bruce, C J	80,182	2,367
Bruton, J G	29,270	2,508
Buchan, R	49,687	5,395
Bulford, D	46,679	14,757
Bulloch, G C	1,801	
Burleau, J M	1,017	
Bush, G A	9,034	244
Butler, D P	16,962	176
Byrne, B P M	33,327	
Cafferky, P B	35,433	1,309
Caldwell, H A	1,628	
Cameron, J	43,814	5,853
Campbell, D R	87,862	1,371
Campbell, H M	47,709	5,110
Campbell, L J	45,074	1,087
Campbell, R J	20,171	
Campbell, W E	42,388	2,967
Cantelon, K	54,997	4,835
Capricci, W B	295	
Cardiff, W E	19,527	
Carpenter, F D	40,093	2,372
Carswell, M S	7,182	
Chan, N	17,437	
Chandler, P E	41,247	5,477
Chaperon, L F	87,862	464
Cheston, W C	80,812	31,444
Chilton, C	76,433	13,286
Chilton, C R	44,357	5,668
Chimko, M	19,527	
Chisholm, M R	21,986	
Chiu, S S	34,258	
Cho, L G	34,706	
Choquette, C M	18,578	
Christensen, S W	29,078	255
Christenson, D G	1,201	
Chung, L	38,093	
Clare, L P	87,862	1,896
Clark, A R	28,358	
Clark, M W	55,052	
Clark, P H	74,789	3,647
Close, A L	69,709	3,134
Coates, M	33,902	
Coey, W S	22,277	364
Collings, P D	87,862	1,367
Collingwood, N C M	87,862	1,258
Collins, D S	87,862	3,365
Collis, R E	64,148	4,511
Collver, R D	87,862	1,237
Cook, A S K	384	
Cook, J W	82,041	12,486
Cook, W Y	17,363	
Copley, B D	78,892	15,536
Costello, M	85,131	21,077
Cott, D W	70,240	7,730
Coughlin, E L	8,673	
Coultas, G R B	14,943	1,089
Cowden, M	10,291	1,720
Cox, G	21,770	
Craig, I W	48,468	9,662
Craig, W G	87,862	
Crawford, J	13,542	
Creighton, S	22,011	
Crockett, H M	2,075	
Croft, S L	21,154	558
Cronin, E J	87,862	1,078
Cronin, R F	78,307	8,983
Crosman, J E	6,684	703
Crossfield, J M	21,582	
Crothers, W R	7,330	

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[1] Salaries and wages include regular base pay, overtime and lump-sum payments. They do not include employee benefits.

	Salary $	Travel $
Crowder, J S	78,692	5,857
Cubberley, D J	28,195	527
Culham, K L	22,406	213
Cundliffe, J S	1,801	
Currie, D J	8,845	
Cuthbert, J R D	77,676	20,640
D'Archangelo, M	9,584	1,065
D-Andrea, R O	195	
Dahl, M L	692	
Daniells, S E A	43,295	657
Danyliu, A D	64,471	1,577
Davidson, J	40,534	2,708
Davies, J L	87,862	2,794
Davis, B K	87,862	2,643
Davis, M M	20,814	243
Davison, M	20,836	
De Burger, R J	22,888	3,760
De Jong, B D	7,915	
Decasseres, D J	28,973	
Decker, K E	13,661	
Denhoff, E A	81,275	19,103
Denney, N J	47,709	4,438
Denroche, G S	87,862	718
Deptuck, R S	1,500	
Depuit, M	263	
Derrick, E	37,937	10,838
Desharnais, W J	76,515	8,237
Deveau, W L	23,607	
Devine, A P	80,486	3,183
Devlin, D A	1,201	
Diebolt, W J	87,862	4,676
Diemer, C	33,902	75
Dilalla, A M G	1,500	
Donnelly, T P	33,877	
Doolan, K J	64,213	930
Dorsey, J M	13,516	
Doswell, J A	70,260	30,895
Douglas, G A	1,500	
Douglas, L	21,281	
Doyle, D P	70,636	24,471
Driedger, D M	19,894	449
Driscoll, P T	52,174	2,007
Drysdale, J A W	87,862	1,137
Duckitt, A E	7,229	
Duffy, M D	652	
Dumala, R	64,925	7,021
Dunn, K P	21,849	
Dunn, T J	8,451	
Durie, R W	34,205	
Dusseault, U M	15,048	
Dyda, M M	21,582	92
Eastman, C M	192	
Eastman, D L	33,131	1,165
Eastwood, D	8,281	
Eden, G C	18,718	
Edgar, J D	75,539	10,249
Edgell, F G	74,478	7,784
Edgett, J R	221	
Edwards, D G	1,801	
Edwards, E R A	85,131	13,708
Edwards, J	34,631	618
Eirikson, C	3,235	
Eldridge, R H	8,290	
Ellis, H M	7,255	114
Elston, M G	35,968	
Enderton, S W	87,862	6,433
Erickson, L	900	
Erskine, M	42,551	397
Evans, N M	3,001	
Eve, C J	29,357	406
Fabbro, R G	87,862	6,955
Falle, D A	423	
Farrell-Collins, C	7,031	
Featherstone, C E	7,694	89
Ferguson, A	32,019	176
Ferguson, H J	19,527	
Ferris, T L	27,143	133
Field, S M	21,085	
Filmer, A	117,159	4,290
Firth, G I	33,902	
Fisher, B L	14,808	181
Fisher, E	4,357	
Fisher, H	11,105	
Fisher, I D	29,968	3,789
Fleming, J R	83,195	15,126
Fletcher, W L	15,956	
Florendo, B	29,799	127
Foote, C W	59,352	1,884
Ford, B	8,790	
Forward, R B	531	
Foster, L T	81,625	4,321
Fougner, D	24,750	
Fraser, A	9,024	
Fraser, A	24,487	
Freeman, C E	1,201	
Friesen, B	26,433	
Friesen, N	87,862	5,184
Fullerton, T R	41,247	9,825
Furry, J E	24,498	
Gaines, B J	417	
Gale, M	24,137	
Gallagher, G B	100,294	2,084
Ganong, J E	65,561	11,162
Garay, M	4,491	
Gardener, J F	40,119	
Gardner, V	61,401	2,472
Gardom, G B	80,910	26,145
Garland, K M	1,782	
Garland, P A	32,100	
Garrison, R C	26,001	512
Garrow, V	24,828	
Gaunt, E	4,200	71
Gelfand, M	14,799	
Gelz, R	2,101	
George, G A	51,923	2,128
Gibault, G M	62,783	3,732
Gibbs, R G	29,357	88
Gibson, C A	19,527	
Gilbert, J A	23,148	
Gilchrist, I	44,144	
Giles, A R	32,326	265
Gill, J M	23,461	1,899
Gillis, G D	87,862	1,459
Gilmour, C M	63,083	
Gilmour, G H	87,862	9,044
Girling, R F	1,201	
Giroday, S E	87,862	10,767
Gislason, G H	51,558	1,188
Glass, P	7,482	3,094
Glover, D H	1,201	
Gobbett, A R	54,997	5,575
Goff, B J	73,283	3,396
Goldberg, H M	64,148	5,474
Goodwin, D	1,473	
Goossen, S L	23,847	
Gordon, J P	87,862	2,683
Gordon, L J	13,997	495
Gosney, V E	43,544	
Gotto, G	6,062	
Gould, D C	600	
Goulet, L S	70,290	1,566
Govan, P R	87,862	5,051
Gracey, D	27,152	
Graham, D B	361	
Graham, E	9,040	
Graham, E D	900	
Graham, H A	6,929	
Graham, L K	1,201	
Graham, R C S	87,862	1,872
Grandison, R D	87,862	2,114
Grant, A M	41,890	1,410
Grant, L	21,581	
Grasby, R M	29,436	903
Green, F S	87,862	2,142
Green, J	1,850	
Greenaway, S	8,439	1,573
Greenwood, M	3,040	
Greer, D M	87,862	2,691
Gregg, L M	75,782	2,270
Greig, R W	87,862	951
Griffith, A M	22,286	
Groberman, J R	87,862	1,579
Guertin, J V C	620	
Guild, S D	10,215	
Guy, E	54,468	2,324
Haberl, M D	11,760	95
Haddow, A V	24,363	372
Haddow, M	13,524	
Hagmeier, E H	33,624	362
Haley, C A	34,292	8,716
Hall, R	537	
Halladay, D E	18,296	
Hallam, G	19,527	
Halle-Ross, L	25,134	
Halvorson, E A	2,101	
Hamblin, L E	1,201	
Hamilton, C V	2,401	
Hanbury, D C	38,827	
Hannah, B A	269	
Hansen, D E	25,165	312
Hansen, E	1,838	
Harder, L	33,127	
Harkness, G C	73,174	10,375
Harms, D B V	41,247	387
Harper, D	19,501	
Harris, M E	22,909	
Hart, A H	4,622	
Harvey, T	31,662	1,093
Hatch, G W	67,051	7,930
Hatlen, E C	24,802	1,242
Hatton, W D	30,581	869
Hayman, M	1,201	
Hayward, R J	79,136	2,412
Heap, P C	1,634	234
Heard, L	36,693	1,434
Heath, R E	2,101	
Hebden, D	7,862	
Heinekey, R B	47,709	4,824
Heinrich, J H	89,637	3,288
Hemming, J E	43,167	
Henley, I G	87,862	2,921
Henry, J M	9,364	
Henry, V	3,131	
Heywood, C G	75,671	16,450
Hick, W A	67,555	6,414
Hicks, K W	1,201	
Hickson, D L	4,809	
Higgins, D V	1,514	
Hill, K	1,133	
Hill, M S	47,633	4,838
Hoey, J K	3,900	1,096
Hogan, B A	24,438	
Hogg, G S	78,131	1,297
Holden, K	22,709	151
Hollett, S R	75,737	19,085
Holm, S N	17,706	
Holmes, D R	87,862	2,501
Holmes, H W	14,674	
Holt, L P	22,721	
Horn, C	4,200	62
Horton, J C	24,626	
Howard, J D	21,758	
Hrick, W A	33,010	2,291
Hsu, H	33,426	
Hubbard, J M	87,862	1,958
Huddart, E	63,231	1,560
Hudson, F D	43,167	3,000
Hudson, R E	87,862	2,949
Huff, J E	33,902	158
Hughes, G	24,763	
Hughes, G M	8,130	
Hughes, H	55,988	3,481
Hull, R J	3,829	
Huls, D L	8,159	930
Hunt, D M	1,201	
Hunter, R W	24,693	5,612
Hurtig, J A	14,784	
Husband, K J	87,862	1,752
Huston, J T R	65,223	15,009
Hussain, R	16,194	
Hutchings, C S	75,539	14,033
Hutton, J B	1,201	
Hyde, P A	87,862	4,500
Hyland, R	3,900	1,228
Hyndman, D M	91,283	5,857
Ip, S K	25,509	
Ivens, L	21,374	57
Iverson, E L	87,862	7,740
Jackman, P K	72,517	8,791
Jaeger, C M	21,080	
Jaffer, G	31,162	
James, C H	59,102	2,027
Jamieson, E C	39,524	1,446
Janzen, K A	464	
Janzen, S B	38,029	4,453
Jenkinson, L L	21,302	634
Jensen, R C	7,069	
Jessop, V L	33,902	
Joe, J I D	65,993	9,099
Johnson, G H	87,862	
Johnson, J H	38,337	
Johnson, L M	18,133	
Johnson, M J	12,534	
Johnson, R E	900	
Johnson, S A	22,696	
Joli, L	51,102	2,437
Jolly, C D	54,997	1,526
Josephson, I B	93,953	12,660
Judson, S J	28,396	
Julian, T S	38,358	4,116
Julien, R C	19,910	762
Jung, F	4,200	690
Jure, J D	8,037	
Karton, M	59,352	1,355
Kasianchuk, D A	71,770	9,184
Katz, A D	53,260	3,625
Kay, L M	29,274	
Kay, W E	43,167	24,174
Keithly, N S	23,600	1,784
Kelly, R	41,247	8,777
Kelsey, B W	78,916	18,756
Kempling, J S H	58,681	2,019

	Salary $	Travel $
Kennedy, T J	59,312	2,749
Kenney, J H	87,862	2,165
Kenning, A V	46,204	11
Kerr, C J	3,652	152
Kern, M J	35,857	
Kidd, D A	37,309	5,228
Kilpatrick, D B	230	
Kimpton, R B L	46,041	2,871
King, D L	19,527	
King, M	34,258	
Kingman, L A	613	3,799
Kipp, J D	1,801	
Kitchen, W J	87,862	4,766
Klinger, W W	87,862	3,861
Kneebone, L	19,330	172
Koning, B	3,900	911
Kosowick, J J	46,115	6,868
Kotler, L	9,002	60
Kouwenhoven, Y	20,890	164
Krauseneck, L	2,101	
Kruger, G M	10,813	1,590
Kusch, T J	60,300	6,240
Kukurka, K A	22,022	
Kushniruk, T	678	
La Vertu, C L	43,799	10,703
Labh, J C	18,542	
Laidler, D P	33,903	
Laity, N	39,404	
Lake, D M	29,594	357
Lamb, F S	252	
Lambeth, A F	528	
Lamoureux, J M	20,784	
Lang, C G	661	
Lang, S C	24,740	
Langford, A L	80,984	2,007
Laschuk, M	18,864	
Lavertu, K	21,582	
Lawrence, P R	87,862	7,565
Layton, J D	87,862	1,231
Leach, M E	34,682	
Leake, C H	1,201	
Lee, R S	2,665	
Lee, T E	56,944	2,795
Leech, B M	5,837	
Leigh, P	17,107	
Leighton, T D	24,521	245
Lemiski, R J	87,862	315
Leska, L G	20,949	
Letts, D	22,470	
Leung, A C	29,329	
Levis, D M	87,862	8,881
Lewis, W S	19,213	
Libby, K J	87,862	316
Liivam, J M	331	
Limacher, A R	58,217	
Lindner, G K	7,809	
Little, R E	143	
Livingstone, M L	1,728	
Lloyd, E S	44,357	3,522
Lockie, P W J	27,965	441
Logan, H D	845	
Logie, B	41,355	8,034
Long, F R	54,849	2,915
Longpre, R S	76,164	1,716
Lory, D	41,247	6,577
Louie, K	143	
Lovelace, J C	84,254	14,963
Lowe, S	6,563	
Lowrie, M J	22,406	
Lubinich, W M	8,480	
Ludtke, I M	395	
Lundeen, M A	87,862	3,341
Lunn, D J	87,862	5,016
MacAlpine, M I	87,862	1,269
MacArthur, C B	87,862	2,105
MacArthur, D	29,222	
MacArthur, D H	47,709	5,521
MacDonald, E A	3,576	
MacDonald, I	61,297	4,146
MacDonald, I K	21,498	
MacDonald, J	77,329	10,240
MacDonald, L	32,008	346
MacDonald, M A	914	
MacDonald, W G	87,862	3,910
MacEachern, G A	19,407	90
MacFarlane, R B	87,862	7,752
MacIntyre, J L	87,862	
MacIsaac, R J	4,138	
MacKie, G L	1,500	
MacLean, I	35,567	3,615
MacLeod, W	87,862	3,406
Mackoff, S	5,929	
Madsen, P R	685	
Mae, O A	900	
Mah, N H	7,218	
Maranda, P B	817	
Marcy, N G	1,201	
Marshall, A M	2,401	
Marshall, S K	33,617	182
Marson, D B	79,895	11,559
Martin, L P	3,784	
Martin, N	62,192	1,206
Maughan, P L	87,862	793
Mayoh, K A	71,353	2,555
McAdam, D K	68,697	2,518
McAlary, J H	224	
McCallum, J M	24,487	
McCarthy, J L	87,862	5,534
McCulloch, B W	58,724	4,713
McCulloch, M R	1,201	
McDonald, D D	19,894	13
McDonald, H	65,100	3,431
McDowell, J L	10,038	
McEvoy, M P	534	
McGee, T D	87,862	725
McGivern, H J	87,862	1,245
McGrew, P J	35,543	647
McGuire, P	1,730	
McIntyre, J G	78,088	9,587
McKeown, B R	69,574	11,205
McKinley, A	1,767	
McKinnon, T P	1,801	
McLean, L	26,361	241
McLellan, B A	47,709	5,392
McLeod, D J	1,801	
McMahon, J	19,805	
McMillan, J A	43,213	
McMullin, K M	11,191	
McNeill, E L	8,159	
McQueen, R	87,862	1,743
McRae, C B	75,168	13,271
McReynolds, W P	75,087	4,891
McWhirter, R D	1,201	
Meagher, T W	82,392	3,837
Melland, A	2,701	
Memory, C S	50,699	3,680
Merluk, W	32,040	
Messenger, A	66,582	1,543
Metzger, R W	87,862	2,430
Michael, G V	23,499	
Miele, S	25,507	
Miles, R A	1,500	
Milbert, J L	24,323	
Millard, L	25,795	
Miller, E V	19,295	
Miller, R J	70,032	14,499
Miller, S M	8,392	
Milmine, M E	1,055	
Milward, D J	2,542	
Mitchell, L L	7,904	
Mitten, D B	3,840	
Miyazawa, J	10,315	3,228
Mochrie, J A	81,368	1,475
Moestell, M A	22,037	
Moffett, D	87,862	328
Moger, S	29,357	766
Mohlberg, J L	27,307	
Mondin, M R	28,614	6,464
Moore, G J A	43,091	1,662
Moore, G S	27,180	213
Moore, P L	15,550	
Morellato, M M	37,303	4,737
Morfitt, G L, Auditor General	94,365	6,457
Morris, G M	59,239	4,968
Morrison, K M	32,998	2,506
Mortimore, M J	24,487	
Morven, H B	900	
Moser, G A	94,278	13,667
Mowatt, J	19,538	
Mullins, W J	50,356	742
Munro, E L	76,683	3,908
Munro, R S	64,717	2,912
Munzer, R M	34,662	166
Murdoch, R P	56,023	4,769
Murnane, C J	5,402	
Murphy, S L	34,627	149
Murray, J F	33,966	
Mussallem, G	22,596	1,630
Nedzelski, E M	1,201	
Needham, M K	24,768	
Nelson, C D	75,839	14,765
Ness, M J	1,201	
Newby, A K	63,282	4,609
Newlands, J D V	70,800	10,118
Newman, D E	54,997	7,579
Newson, C A	22,204	170
Newton, L D	6,641	
Nichol, S	10,140	
Nichols, C G	2,072	
Nicholson, B A	11,234	1,620
Nicol, R A	38,968	2,966
Nightingale, E W	27,991	
Nimsick, L A T	87,862	10,404
Nitikman, R C	76,884	3,313
Niven, E A	27,748	
Noble, J	34,841	
Noetzel, C R	2,119	
Northcott, P L	1,702	
Northrup, C P	354	
Nowoselski, J	15,455	701
Nyberg, D K	24,417	
O'Brien, P M	59,176	7,255
O'Keeffe, B	7,141	
O-Donnell, E	87,862	4,685
Oglow, P	1,017	
Olague, C R	3,055	
Opheim, A G	1,201	
Ormiston, D	5,402	
Ottens, J H	21,061	
Otter, I A	59,352	1,460
Overend, D B	87,862	22,529
Owen, S D, Ombudsman	111,746	16,418
Paddon, H M	27,168	
Page, K D	91,864	4,297
Painter, J I	33,903	494
Pang, C	23,918	
Pankratz, D	44,088	7,589
Pannu, A G	28,223	7,786
Paradis, J B	87,862	1,926
Parkinson, J N	18,049	
Parsons, P	4,575	
Paton, N A	73,283	5,144
Pauwels, F G	29,066	
Paxton-Mann, A	53,439	3,982
Payne, R W	22,132	1,962
Peain, W N	47,709	3,354
Pechet, C	47,795	1,118
Peden, M A	22,652	
Pendleton, D R	87,862	6,039
Penner, B	6,631	556
Penner, W C	43,382	6,655
Pescod, S	41,247	10,445
Peters, L M	3,391	
Peterson, R N	4,781	
Petras, T	58,426	6,963
Phippen, M L	1,801	
Pidgeon, D	24,399	375
Pitt, C E	5,402	
Poole, C	19,527	
Poole, R	87,862	1,067
Popp, C A	24,634	
Postlethwaite, J H	1,201	
Powell, E D	55,988	8,407
Powers, R E	64,204	4,333
Prentice, T B	59,352	3,577
Prescott, S L	39,199	16,036
Preston, W H	22,423	2,261
Preyde, A	4,852	
Price, J L	29,841	
Profili, A V	1,109	
Puhach, M S	87,862	3,950
Ralph, S L	16,662	
Ransford, D	22,710	164
Ransford, R	22,416	2,269
Ratzlaff, B W	34,844	310
Ray, C D	19,689	
Read, A W	47,709	6,842
Reber, J E	506	
Rebman, M A	283	
Reed, D C	87,862	3,578
Reichert, K J	25,745	2,938
Reid, D	56,414	4,010
Reine, K I	21,474	103
Renwick, R J	59,352	3,607
Rice, J C R	70,800	3,743
Richards, V E J	29,934	1,907
Richardson, D	61,982	6,982
Richmond, V D	27,301	1,307
Ridlon, L A	224	
Riley, L S	31,320	439
Riva, A M	29,818	
Rizzi, E	23,454	2,410
Robbins, P R	41,966	749
Roberts, C A	23,881	
Roberts, J M	56,181	4,538
Roberts, P A	17,586	524
Robertson, K	1,523	
Robertson, R	3,674	
Robins, S A	50,071	3,406
Robinson, M	24,220	
Robinson, N A	33,902	
Rollins, S E	19,389	229

	Salary $	Travel $
Romilly, S R	87,862	3,782
Roper, T.	15,783	
Rounthwaite, A E	87,862	10,446
Rowbottom, B A.	36,850	4,982
Roy, L I	2,068	
Rushforth, C R	32,105	
Ruttan, C A	20,901	
Ruttan, C A	6,206	
Sage, D A	41,966	
Santori, D A	18,156	
Sarich, A	58,907	4,282
Sather, E A	87,862	6,411
Saville, H E	76,913	
Scarlett, E D	87,862	1,221
Schaan, P A	2,224	
Schafer, E W	23,091	2,295
Schell, E K.	25,204	
Scherling, K J	87,862	992
Schinz, H G	33,822	2,720
Schmidt, E D.	87,862	3,930
Schroenn, C E	23,610	251
Schudeleit, I A	1,201	
Scott, M K	24,047	668
Scow, A J.	87,862	9,798
Sears, W	2,017	
Sebastian, D	7,581	
Semeniuk, J P	9,599	
Sethen, S R	1,500	
Shaffer, C A.	33,902	3,421
Shaw, J K.	87,862	3,029
Shearer, D R	19,527	
Sheffield, H.	40,009	1,656
Sheldrake, N M	23,897	572
Shilliday, S	19,560	45
Shillington, I M.	33,902	
Shillington, V	31,141	11
Shupe, T W	87,862	3,599
Simpson, D R	87,862	5,081
Sinclair, G G.	69,347	6,784
Singh, H	68,944	14,134
Sivertson, L E	13,723	
Skelhorne, R G	87,862	5,797
Slanina, M.	20,040	1,299
Slydell, C G	21,582	
Smart, W R	1,337	
Smigel, J	40,513	2,936
Smith, B K.	21,642	707
Smith, K A P D	87,862	811
Smith, L W	87,862	
Smith, M	41,247	4,447
Smith, T C.	87,862	6,016
Smith, W F	20,663	
Smyth, D I.	87,862	3,723
Southwell, S V	30,306	
Spence, A J	87,862	5,733
Sperry, D L	30,297	2,439
Spooner, D W	47,709	4,716
Spooner, P A.	23,047	
Spouler, D A.	22,426	405
Spring, L M A	20,488	
St Michael, S A.	29,624	
St Pierre, G	10,839	
St Pierre, L A.	885	
Stambulic, M	31,612	
Stavdal, T A	16,640	
Stead, J C.	1,801	
Steele, K B.	47,709	4,735
Steele, P M	59,352	4,107
Stevens, A	47,709	4,557
Stevens, J.	36,850	
Stevenson, L	75,539	5,925
Stewart, C J	21,152	
Stewart, G O.	87,862	4,322
Stewart, J T	19,527	
Stockdale, B	2,924	
Strawczynski, K	75,539	8,773
Strawson, D L	9,916	
Strongitharm, G D	65,119	2,316
Stroud, S D	5,443	
Sullivan, B M	60,172	
Sutherland, G R	87,862	6,872
Swanson, W M.	42,198	1,386
Symes, L L.	22,709	
Taggart, V J	54,807	1,170
Tamblin, A J	67,543	7,731
Taron, G E.	7,400	
Tavernor, C B	54,997	6,545
Taylor, C E	34,425	119
Taylor, L J	54,997	1,949
Teslyk, J A	1,500	
Theriault, E	7,407	
Thiessen, D B	14,078	
Thomas, C W	327	
Thomas, D M	3,658	
Thomas, H F	87,862	3,708
Thomas, J I	708	
Thompson, D L	4,963	
Thompson, N	4,200	62
Thompson, R W.	49,487	13,102
Thornhill, M	5,402	
Thorpe, G G	59,524	1,371
Thors, L K	15,503	
Tkachuk, H M	22,519	
Todd, I.	157	
Togyi, J I	1,500	
Tompkins, A B	1,801	
Toogood, J R.	70,143	1,714
Topham, H G.	26,603	
Travers, S G	81,194	20,955
Trottier, M J.	33,900	1,507
Trotz, A J.	5,169	
Tsukijima, E	19,527	
Turnbull, E M	20,206	
Turner, M L.	59,261	9,236
Tweedale, R	54,[illegible]37	949
Tweedhope, G L	6,650	
Urquhart, K G.	4,202	
Vail, J.	26,278	
Vamplew, D M.	87,862	1,109
Van Bakel, K.	11,208	480
Van Beers, C	19,939	
Van Haaften, A.	72,486	18,892
Van, J R	44,289	10,941
Vandermale, C C	17,667	
Vanzetta, C	23,593	
Varcoe, J B	87,862	3,591
Vermaning, T A	21,419	1,129
Vessey, M C	25,657	840
Villines, M B.	19,462	
Vincent, E M.	1,987	
Vondette, T J.	34,677	374
Vosberg, V E	24,717	139
Voss, J D	8,056	
Voth, N F	396	
Vowles, D A	6,641	
Waddell, S B.	50,794	4,265
Walker, C I	87,862	2,459
Walker, F.	20,626	
Wall, G G	75,082	13,267
Wallace, P.	34,343	2,938
Wallace, W.	5,859	
Waller, P A	32,003	12
Walls, K.	24,035	
Walsh, G T	15,357	
Walter, G	11,922	
Walushka, E	20,865	210
Wardill, S H	87,862	3,907
Warren, S	22,909	
Waters, B M	34,292	
Watson, J.	22,703	
Watson, J A.	79,136	24,028
Watters, F R	21,056	494
Waurynchuk, D M.	87,862	3,817
Wauthier, V	22[illegible]	
Wearing, P	41,247	8,281
Wearmouth, J A	193	
Webber, L F	31,774	1,314
Weber, K A M	21,509	
Weir, F R.	1,794	
Welchman, B G E	900	
Wendell, O A	24,765	
Wenzel, K J B	22,226	
Westcott, M R D	1,500	
Whalley, W R.	1,500	
Whari, J.	24,487	
Wheeler, M J	1,201	
White, H A	87,862	2,946
White, M I.	16,925	
Wiedeman, D E	5,000	
Wiege, E	1,500	
Wilcox, G P	1,201	
Willert, L M	6,641	
Wilkinson, M W.	70,143	5,029
Williams, B	52,768	7,177
Williams, D G	26,550	
Williams, G D	25,525	
Williams, G O	30,095	2,544
Williams, J R.	10,781	
Williams, L J.	35,309	4,213
Williams, M C	22,310	
Williams, N R.	26,515	570
Williams, S	4,200	62
Williams, S A	24,487	
Williamson, J A	59,352	2,388
Willsher, R	19,668	
Wilson, D	3,660	868
Wilson, D J.	55,988	20,472
Wilson, S.	24,518	
Wiltjer, J	3,122	
Wong, J P	7,932	
Wood, R G	10,556	432
Woodliffe, C J.	87,862	963
Woodrow, E	4,200	437
Woods, C E.	7,223	
Woods, G	29,840	
Woodward, C H L	137,320	1,[illegible]95
Woodward, R D.	79,136	26,897
Woytack, J E	79,136	1,438
Wylie, K S.	24,487	
Wynn, S.	9,718	1,753
Yamamoto, K M.	54,997	3,319
Zadravec, D A	21,108	
Zimmerman, A R	4,502	
Zwolak, E A	11,696	
Other Appointees		
Salary	32,604,661	
Travel		2,055,134
Ministers		
Salary	812,855	
Travel		342,001
Deputy Ministers		
Salary	2,198,373	
Deferred Compensation	333,428	
Travel		499,927
Total Salary	35,949,317	
Total Travel		2,897,062

SCHEDULE OF SALARIES, WAGES[1], AND TRAVELLING EXPENSES FOR OTHER EMPLOYEES

for the fiscal year ended March 31, 1989

	Salary $	Travel $
A-Bear, G E	30,753	3,086
Aarnoudse, P A	31,128	2,063
Aarts, A P	35,506	5,876
Aarvold, S L	38,944	8,416
Aasen, J N	32,036	466
Aavik, J	32,206	
Abbott, D N	38,943	894
Abbott, L M	40,164	848
Abbott, L M	38,768	5,078
Abbott, R N	35,940	3,649
Abbott, R P	30,996	
Abear, B G	30,560	491
Abel, C R	34,006	1,681
Abel, D C	44,849	8,476
Ableson, D H G	43,061	4,471
Ablett, D J	38,145	
Abrams, A F	57,975	5,039
Acheson, J	30,995	785
Acheson, M P	49,285	3,022
Acheson, S	33,355	1,559
Achtymichuk, S S	30,108	
Ackerman, A A	39,803	2,778
Ackhurst, P W	64,876	26,528
Acomba, M G	32,052	861
Acorn, C	32,426	489
Acorn, G	31,117	3,314
Acres, J D	39,757	9,368
Acton, R	35,787	386
Adair, S	32,285	1,593
Adam, G	31,164	466
Adam, R B L	56,684	3,476
Adamick, J J	47,298	703
Adams, F W	30,610	
Adams, G H	34,092	106
Adams, J D	40,681	1,883
Adams, K A R	37,521	
Adams, L J	30,706	8
Adams, M E	31,046	
Adams, R E	38,441	
Adams, R L	40,624	
Adams, R P	32,805	870
Adams, R W	37,629	5,161
Adams, V C	39,327	908
Adamson, D G	36,588	2,471
Adamson, R D	70,675	176
Adank, C	39,831	215
Adderley, D E	33,328	3,053
Addison, H M	33,294	637
Addison, R B	58,115	8,009
Adelman, J A	50,098	912
Adie, M J	59,712	6,041
Adkins, K G	38,096	5,349
Adlem, A	48,357	67
Adolph, D K	30,476	655
Adolph, G E	54,439	3,913
Adolph, G J	33,825	592
Adolph, R V	31,220	852
Adrian, A D	97,992	1,997
Affleck, J	49,496	208
Agar, A L	34,088	
Ages, D S	42,339	2,222
Agnew, R P	41,583	
Ahola, R W	43,897	6,061
Aiello, S L	30,314	255
Aikens, B	31,145	113
Ainsworth, D G	38,275	341
Ainsworth, L	33,600	131
Aitken, E R	33,517	
Aitken, H D	35,153	660
Aitken, K W	30,253	377
Aitken, R D	34,107	393
Aitken, S	31,209	4,819
Aiyadurai, M	44,278	1,619
Akam, L H	46,182	2,585
Akehurst, B C E	39,285	2,373
Akins, T	35,933	268
Al-Molky, J	34,222	
Alam, M K	34,711	2,323
Alban, C	31,751	2,108
Albert, C J	33,509	3,125
Alberti, M	40,377	620
Albrecht, K J	36,119	2,449
Albricht, G M	48,549	3,194
Albright, V E	36,106	724
Alcock, B F	30,479	1,993
Alcock, R J	46,906	8,360
Alde, P E B	30,036	
Alderson, N R	40,408	774
Aldrich, R L	54,385	3,099
Aldridge, G E	31,822	
Alexander, B	38,388	3,120
Alexander, B V	30,387	221
Alexander, D	39,503	8,049
Alexander, D	33,084	61
Alexander, R J	31,303	
Alexander, R R C	31,827	1,432
Alexander, W	34,715	172
Alexis, C	34,297	552
Alexis, J L	40,151	216
Alexis, P D	32,503	
Alfawicki, P J	30,853	1,826
Algard, J	32,894	4,835
Alger, J	41,292	2,567
Ali, L	30,075	39
Allan, C B	45,674	211
Allan, D H	42,162	
Allan, G	34,185	1,069
Allan, G W	30,354	209
Allan, J	35,899	
Allan, J D	35,019	
Allan, M	31,603	74
Allan, W N	38,538	
Allard, I	34,119	2,251
Alldrick, D J	48,549	4,855
Allemeersch, P	32,680	181
Allen, B	30,340	2,629
Allen, D E	75,687	23,620
Allen, E A	86,463	616
Allen, G	42,579	474
Allen, G R	37,305	
Allen, K J	33,602	992
Allen, L R	47,388	5,459
Allen, R C	32,134	1,374
Allenbach, C	32,574	4,427
Alley, A G	45,871	3,904
Allison, G W	35,176	1,740
Allison, M J	31,845	417
Allison, R J	41,242	557
Allison, R M	33,289	99
Almond, J S	32,614	
Almond, J T	33,408	276
Alway, L	30,326	
Amato, M R	32,029	
Ambach, M G	54,673	1,110
Amberg, W	36,005	1,791
Ambery, P T C	33,116	8,842
Amelio, G J	30,186	
Amendt, H	35,525	1,971
Ames, L M	32,969	
Ames, N G	63,861	2,169
Amesbury, S	30,046	
Amirault, V H	41,443	1,665
Amos, E M	31,777	1,316
Amos, F E	52,676	3,858
Amos, L	30,161	434
Amos, P M	31,526	
Amren, R W B	30,647	134
Amundsen, D E	33,118	
Amy, G R	51,823	9,411
Amy, T	31,989	967
Anchor, E A	35,694	238
Anders, K T	38,119	1,961
Anders, T L	31,915	
Andersen, B	31,606	184
Andersen, D	38,050	457
Andersen, E L	30,387	
Andersen, L E	36,403	1,688
Anderson, A D	33,150	7,626
Anderson, A H	63,140	7,795
Anderson, B	34,562	655
Anderson, B D	73,822	14,566
Anderson, B J	30,864	
Anderson, C A	30,549	
Anderson, C L	36,695	787
Anderson, D	30,643	1,025
Anderson, D	34,487	2,408
Anderson, D E	30,471	
Anderson, D F	44,009	331
Anderson, D J	38,564	2,778
Anderson, D J	35,319	1,349
Anderson, D L	44,178	3,205
Anderson, D L B	30,393	1,929
Anderson, D R	37,611	978
Anderson, D V	44,260	3,934
Anderson, D W	40,315	2,170
Anderson, G C	34,852	6,462
Anderson, H D	36,753	2,375
Anderson, H J	34,780	719
Anderson, J D	59,658	8,157
Anderson, J K	33,645	6,873
Anderson, J L	59,352	11,178
Anderson, J R W	39,584	4,227
Anderson, K W	33,388	1,532
Anderson, L	34,371	3,552
Anderson, L N	31,823	225
Anderson, M E	33,430	1,891
Anderson, M E	30,436	1,398
Anderson, M R	30,979	
Anderson, P	43,804	363
Anderson, R E	51,787	8,679
Anderson, S W	38,177	981
Anderson, W G	33,401	1,249
Anderson, W J	46,500	13,443
Anderson, W K	44,097	1,548
Anderson, W M	36,833	
Anderson, W M	30,083	512
Anderson, W R	49,799	2,605
Anderson, W R	34,945	441
Andison, A	44,034	6,944
Andrew, J	34,826	
Andrews, H W K	31,078	1,974
Andrews, J M	38,964	197
Andrews, K I	32,733	2,080
Andrews, R E	32,638	
Andrews, S	40,976	2,807
Andrusak, H	49,090	12,226
Andrusek, D L	35,966	440
Angel, L E	44,763	1,370
Angene, M	33,659	
Angus, G	36,686	
Angus, G A	55,155	430
Angus, S	30,029	118
Anholt, G J	58,165	2,505
Anhorn, M D	36,665	348
Annan, M	31,133	
Annesley, D	31,688	75
Annett, J E	31,355	2,454
Annunziello, J A	43,071	1,283
Anthony, M	35,796	8,116
Anthony, R H M	62,642	5,894
Antunes, M A F	32,935	
Antwis, L G	36,827	1,181
Apland, B C	49,568	4,317
Appel, F J	31,942	
Apperloo, G	35,705	786
Appleton, H	33,790	
Apt, K Z	48,360	7,277
Aquin[illegible] D	41,741	617
Aran[illegible]	72,873	8,617
Arber, J C	38,780	1,159
Archbold, G D	47,009	
Archdekin, G C	43,550	6,310
Archer, S J	31,099	
Archibald, D A	30,896	1,525
Archibald, E G	40,143	843
Archibald, K	30,413	642
Archibald, P L	32,520	1,880
Archibald, W R	40,534	9,839
Arcure, P	35,007	
Argent, H W	47,457	7,202

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[1] Salaries and wages include regular base pay, overtime and lump-sum payments. They do not include employee benefits.

	Salary $	Travel $
Arkinstall, C	35,969	9
Arkinstall, C M	31,922	965
Armit, I D M	55,554	-407
Armitage, J S	33,454	2,528
Armleder, H	43,072	3,397
Armour, H A	36,723	5,456
Armstrong, D	32,876	580
Armstrong, D C	32,795	
Armstrong, D W	31,461	5,247
Armstrong, G E	37,448	402
Armstrong, G E	35,653	822
Armstrong, H	36,474	2,510
Armstrong, J L	33,628	293
Armstrong, J M	36,743	1,669
Arndt, H	40,806	614
Arnet, E H	31,313	1,307
Arnett, K E	54,140	6,590
Arnold, D	34,157	1,447
Arnold, E A	49,271	1,289
Arnold, J	34,626	5,317
Arnoldi, M P	34,491	
Arnott, D K	34,340	
Arnott, N M	78,510	5,432
Arola, F S	39,305	1,487
Arscott, R J	31,714	
Arthur, E J	32,800	74
Arthur, J L	36,671	902
Arthur, W R	32,456	3,695
Artz, G P	63,961	40,327
Ashbee, D F	33,052	5,129
Ashby, A P	38,932	
Ashenbrenner, D M	31,069	814
Asher, D B	41,219	836
Ashley, K L	36,586	2,814
Ashton, D B	34,218	2,479
Askew, R G	39,369	
Asselin, M	34,974	519
Assonitis, G C	36,978	4,278
Astin, E M	35,641	
Astra, O	33,643	
Atchison, D V	32,411	1,077
Aten, W J	36,785	4,059
Atherton, B C	40,203	2,069
Atherton, I L	36,047	1,468
Atherton, L P	62,506	7,223
Atkins, A R	49,888	
Atkins, B	34,711	
Atkins, G C	31,156	378
Atkins, J T	30,096	
Atkins, L M	30,912	188
Atkinson, D E	32,031	1,332
Atkinson, D K	30,955	
Atkinson, H F	55,155	5,551
Atkinson, K T	31,903	2,134
Atkinson, M	35,876	1,524
Atkinson, V	37,448	583
Atkinson, W C	33,753	
Atkinson, W D	32,660	
Attarwala, P S	49,442	603
Attenborough, R	36,516	2,088
Attew, A J	33,886	
Attfield, R S	35,745	675
Attridge, N	30,885	1,461
Au, T W D	41,216	
Audet, C H	30,065	314
Audia, L F	30,113	373
Augustin, R W	51,558	3,377
Auringer, D R	30,614	724
Auringer, G C	32,301	
Ausman, S A	43,206	788
Aussenegg, T	35,907	
Austin, W M	54,319	9,442
Austring, A M	32,297	3,348
Aviss, K A	34,040	
Awmack, K J	40,015	2,715
Axford, F N	30,471	2,017
Ayer, D A M	31,946	2,811
Ayers, K J	51,367	16,739
Ayinde, A	36,361	1,835
Aykroyd, C D	50,819	3,520
Aylard, A K	35,491	861
Ayre, Z-	33,426	
Aziz, K J	33,343	1,177
Baal, P	30,695	1,146
Babcock, V A	30,168	
Baber, G C	56,045	9,353
Babiarz, R D	30,497	687
Bacala, D N	44,855	2,125
Bach, G T	34,179	2,257
Bachman, D E	32,936	6,344
Bachteram, F	43,726	324
Bachynski, L R	32,203	
Bachynsky, W M	32,966	2,923
Back, D S	30,706	230
Back, G A	46,697	857
Back, I H	52,140	7,450
Back, L A	30,408	662
Backeland, L J	30,179	
Backer, R	39,342	2,143
Bacon, D W	36,273	5,225
Badalucco, G	38,834	
Badior, A A	35,412	1,449
Badowski, L J	35,822	
Bady, B L	30,058	919
Baehr, B E	57,774	14,320
Baerg, J M	31,002	368
Baerg, R R	45,811	6,943
Baerg, R W	31,893	
Bagan, L	30,337	
Bagg, M E	34,827	
Baggs, P W	33,242	981
Bagot, T R	52,051	7,121
Bahnsen, B	35,916	3,357
Bahr, D M	72,996	15,374
Bailey, B	36,717	
Bailey, E M	46,762	1,496
Bailey, L D	33,459	1,702
Bailey, R A	31,989	
Bain, D	38,591	
Bain, R A	36,231	
Bainas, J R	30,884	
Bainbridge, C G	43,165	1,968
Baines, D M	42,943	687
Baird, B	30,962	1,668
Baird, C G	33,162	
Baird, G M	33,294	1,251
Baird, J A M	36,912	1,537
Baird, S I	49,640	3,953
Baja, E A	55,264	
Baker, G A J	41,513	4,144
Baker, K H	57,626	5,532
Baker, K W	55,313	4,418
Baker, L	33,763	713
Baker, M L	42,982	1,460
Baker, R B	35,431	860
Baker, R C	46,842	3,649
Baker, R G	51,550	1,936
Baker, R O	30,588	208
Baker, R W	38,565	619
Baker, S	30,238	1,337
Baker, S	33,275	614
Baker, S L	34,033	276
Baker, T E	64,711	5,407
Baker, W M A	47,886	5,259
Bakken, G J	31,271	
Bakker, I D	35,525	2,129
Bakker, M O	49,496	2,329
Bako, B	35,456	1,451
Balachandran, G	43,557	756
Balaski, A K	53,492	4,999
Baldwin, C W	30,032	
Baldwin, M A	45,848	872
Baldwin, T N	35,007	1,552
Balicki, S	35,876	1,519
Balkwill, D J	38,160	597
Balkwill, J A	33,791	145
Ball, M F	32,639	6,397
Ballantyne, E L	36,522	3,633
Ballantyne, I A M	34,023	720
Ballantyne, J	31,109	
Ballantyne, P	31,783	
Ballantyne, P B	31,246	
Ballard, D L	35,060	3,738
Ballard, W E	36,018	151
Ballen, M C	38,925	2,714
Ballinger, B J	33,233	
Balser, R W	51,683	1,528
Balzer, C L	34,333	546
Banera, N G	48,549	3,279
Banerjee, S	40,782	297
Banfield, J	36,740	
Banfield, K R	30,020	78
Banford, B J	31,618	105
Banks, C H	31,616	
Banks, W H	36,407	2,431
Banky, J J	61,982	1,050
Banman, A W	46,247	1,083
Banman, C A	35,525	437
Banmen, J	46,789	632
Banner, A	38,709	6,950
Banner, D K	32,317	599
Bannerman, B A	42,418	6,600
Bannon, F J	53,705	8,969
Barak, L H	33,672	2,938
Baranyi, G	31,828	620
Barber, D F	32,046	373
Barber, F J	37,683	5,786
Barber, H W	42,365	9,184
Barber, M A	33,540	1,613
Barcham, D W	37,458	2,372
Barclay, D A	37,806	1,221
Barclay, D W B	31,982	2,500
Bard, A S	36,671	1,500
Bardal, P N	48,819	230
Barichello, F D	33,678	2,764
Barker, B	37,704	1,053
Barker, D	37,826	
Barker, G A	30,569	953
Barker, G S	31,890	3,112
Barker, R A	48,549	8,876
Barker, S E	33,356	207
Barkley, T D	47,636	1,113
Barkley, W D	66,748	8,496
Barley, A	30,498	178
Barlow, D L	38,494	411
Barlow, D P	41,583	2,217
Barlow, G	50,525	5,284
Barman, C C	45,068	
Barmby, B A	33,006	2,613
Barnard, A J	71,022	3,068
Barnard, B E	58,390	2,268
Barnard, D K	53,691	1,354
Barnard, R D	36,335	449
Barnes, B L	34,549	
Barnes, G	33,776	1,412
Barnes, G R	66,272	10,859
Barnes, J A	30,678	1,997
Barnes, J M	33,312	509
Barnes, K E	47,851	
Barnes, L V	34,244	2,888
Barnes, P	51,558	1,196
Barnes, P G	31,846	
Barnes, T G	36,753	2,064
Barnett, C	43,084	3,942
Barnett, J	35,800	314
Barnett, T E	48,970	368
Barnewall, B	45,518	1,585
Baron, A P	38,909	
Barr, F	69,616	936
Barr, G R	31,991	
Barr, L J	33,993	715
Barraclough, R	32,577	
Barratt, B L	41,207	4,123
Barrett, H A	42,288	1,992
Barrett, J R	40,444	3,080
Barrett, R C	34,137	
Barrett, R J	40,838	1,681
Barrette, D G	34,347	
Barrie, G	33,474	3,535
Barrington, R	31,683	
Barron, D W	34,179	1,475
Barron, M	30,625	2,451
Barron, W D	39,261	723
Barry, A	30,235	1,076
Barry, M E	31,051	3,231
Barry, M L	32,255	7,382
Barteaux, S	31,548	
Bartel, C	31,421	4,333
Bartel, H	32,391	1,448
Barten, R J	51,648	19,785
Barter, L B	50,488	11,718
Barthel, W E	44,854	4,166
Barthropp, M A F S	32,081	8,831
Bartlett, K J	31,537	4,107
Barton, J A	56,567	730
Bartram, V C	41,417	2,384
Bartsoff, L	33,823	7,005
Bartunek, F P	41,823	1,229
Barwin, V	56,205	1,149
Barz, W	34,687	1,960
Basi, H S	40,298	236
Basiren, F E	46,762	829
Baskerville, F M	49,499	6,843
Bassett, R	51,942	3,400
Bastien, A R	32,009	63
Bastien, R B	37,529	4,031
Bastock, B E	34,166	718
Batchelor, J V	46,762	15,920
Bateman, A M	42,911	
Bateman, F	32,055	2,772
Bates, A D	30,380	555
Bates, B N	39,426	705
Bates, D L	48,549	714
Bates, M E	40,046	5,009
Bates, N A	32,544	1,028
Batey, I P	51,162	5,195
Bath, W J	53,805	1,879
Batke, S	34,643	4,896
Batt, W	34,165	
Battison, C A	31,129	
Battiston, R A	35,730	84
Battles, R A	65,849	4,618

	Salary $	Travel $
Bauer, H F	43,574	5,832
Bauerle, H J	36,686	1,878
Bawden, S E	38,005	
Bawtinheimer, B G	34,185	240
Bawtinheimer, M A	39,502	4,186
Baxter, F A	67,241	14,958
Baxter, J W	40,114	8,063
Bayerthal, H P	41,839	
Baylis, R C A	30,802	1,306
Baynton, S.	30,942	822
Bayntun, T C	44,724	
Beach, W A	34,676	3,946
Beach, W J	32,060	
Beadle, E J	51,558	1,962
Beale, J D	31,903	7,196
Beals, R A	46,567	253
Beamish, W F	57,040	5,535
Beard, W H	41,351	2,261
Beasley, R J	48,599	4,474
Beaton, D N	34,711	1,787
Beaton, R.	31,313	
Beattie, D E	39,331	504
Beattie, J A	31,164	1,191
Beattie, P	35,832	9,173
Beatty, D W	30,463	
Beatty, G E	59,348	9,880
Beatty, L	35,423	325
Beaudette, J A R	39,897	537
Beaudry, G W	34,686	82
Beaudry, P G	38,259	2,890
Beaulac, D M	33,777	884
Beaulac, L E	44,702	2,768
Beaulieu, E W	36,326	2,269
Beaulieu, N B	34,954	270
Beaumont, R	35,216	264
Beaver, C A	50,808	5,184
Beazley, R J	52,047	1,019
Bebington, P R	39,894	
Bech, P B	30,522	2,318
Beck, A A	39,391	2,242
Beck, R W	34,155	1,453
Beck, S R	31,922	3,971
Becker, A E	55,666	5,273
Beckett, A C	60,907	571
Beckett, J M	35,111	2,664
Beckett, K A	32,132	577
Beckingham, A M	33,647	877
Becklake, P G	38,779	4,395
Beckwith, B E	44,142	164
Bedard, O E	73,822	14,127
Beday, J P	36,723	2,177
Beddington, J C	34,565	305
Bedford, L R	48,549	20,690
Bedford, W C	68,465	6,505
Bedingfield, B W	31,789	2,704
Beeching, M K T	53,620	9,313
Beecroft, C A K	61,793	507
Beedle, R G	30,418	
Beets, M L	42,893	2,729
Begg, D G	34,213	24
Begin, E J	31,012	771
Beilman, J A	37,090	5,991
Beimen, D.	37,174	1,973
Beinder, D S	35,785	1,523
Beingessner, P E	33,475	204
Beinhauer, F W	40,253	
Bekker, P J	38,836	4,723
Beland, P E J	34,402	1,155
Belanger, B G	33,470	50
Belanger, C J	30,719	
Belanger, P J	33,458	
Belbas, E B	35,405	
Belcher, B A	32,138	4,700
Belcourt, R J	31,146	
Belec, C F	30,688	
Beleski, E F	32,993	1,144
Belgrave, R D	32,749	207
Belik, K W	56,459	6,014
Beliveau, C D	43,184	1,882
Bell, C	35,525	223
Bell, D E	53,732	13,281
Bell, D L	46,573	3,026
Bell, E	31,218	
Bell, E L	42,879	8,191
Bell, G J	39,816	1,602
Bell, H A	30,856	150
Bell, H M	33,285	1,645
Bell, J B	38,585	
Bell, J F	38,968	1,328
Bell, J M	31,175	
Bell, J M	30,471	1,668
Bell, J M	31,559	6,024
Bell, L O	36,298	1,507
Bell, P M	36,085	1,895

	Salary $	Travel $
Bell, R C	34,381	4,390
Bell, R J	30,856	3,753
Bell, R J	39,880	2,364
Bell, T G	32,269	2,411
Bell, W G	49,138	6,280
Bell, W H	77,593	4,047
Bell, W J	37,422	672
Belli, S M	33,288	48
Bellman, L R	44,376	10,001
Bellosillo, L	33,444	
Bellows, J C	59,124	
Belluz, T R	32,340	1,228
Belodoff, R A	32,571	1,441
Beloin, J J	33,937	1,886
Belvedere, E M	50,672	3,225
Belzer, W P A	38,004	158
Benbow, W A	32,163	1,669
Bencze, D S	35,825	4,357
Bender, E	36,940	689
Bender, R E	41,642	610
Bendickson, R C	31,074	
Bengtsson, L A	35,843	5,747
Benn, P	32,973	1,953
Bennekou, F H	34,187	
Bennett, B J	34,845	3,043
Bennett, C A L	49,567	206
Bennett, D.	32,186	5,732
Bennett, J M	33,860	108
Bennett, L A	35,667	6,928
Bennett, M	31,622	
Bennett, N R	58,664	5,942
Bennett, R	30,013	2,312
Bennett, R C	42,539	6,597
Bennett, R E	46,588	1,921
Bennett, T R	44,443	1,365
Bennett, W R	31,300	735
Bennett-Poole, D	33,627	1,620
Bennetto, J D	39,848	3,795
Benoit, F D P	30,489	242
Benskin, H J	52,033	10,625
Benson, D W	48,484	3,339
Benson, R	47,934	14,535
Benson, R A	36,186	794
Benson, R H	30,605	
Bentley, B D	55,723	1,267
Bentley, B H	47,457	2,113
Bentley, D K	34,731	
Bentley, R	35,876	9,287
Benton, D S	45,947	4,808
Berard, D K	34,401	710
Beres, L R	56,907	
Beresford, C D	31,852	85
Bergen, A J	35,038	441
Bergen, W G	48,820	4,208
Bergerud, W A	37,912	3,800
Berggren, R W	30,640	835
Bergman, J H	39,146	1,864
Bergman, L A	49,037	5,920
Bergstrom, B A	35,361	
Bergstrom, K	36,689	2,262
Berkey, E L	36,077	1,321
Berkey, J E	31,922	
Berland, J Q	43,719	2,641
Bernauer, M	30,945	3,505
Bernier, B R	31,531	566
Bernier, G M	33,827	540
Berry, D.	33,294	
Berry, D W	48,208	797
Berry, E L	47,641	3,816
Berry, J L	31,647	2,635
Berry, K K	36,005	1,262
Berry, M M	33,179	
Berry, S D	31,805	
Berton, R	36,779	701
Bertram, J B	36,745	
Bertrand, B	41,405	1,001
Bertrand, R A	55,236	10,577
Bertsch, G	30,981	
Berukoff, P P	30,163	178
Bespflug, K E	65,112	10,258
Bessuille, E T	41,416	
Beston, M S	34,727	797
Bethell, T G	31,904	3,522
Betts, K	34,864	474
Betts, M F	41,575	3,024
Betz, G G	31,891	5,046
Beugeling, R F	38,516	276
Beulah, J M	35,960	889
Bevan, B J	32,365	3,642
Bevans, R E	35,588	
Bevans, R W	35,644	
Bewley, J A	35,600	818
Bey, R	35,724	4,540
Beyer, E L	58,381	1,947

	Salary $	Travel $
Beyer, P G	32,737	1,287
Beynon, T G	66,653	307
Bezzegh, J G	37,408	
Bhagwanani, B	37,576	38
Bhattacharyya, K K	49,781	9,826
Bibby, D C	32,067	
Bibby, D E	37,635	3,946
Biccum, L T	35,231	
Bicket, J W	32,022	1,489
Bielech, E S	32,238	1,359
Bieller, B	38,932	6,089
Biggs, G W	47,693	8,233
Bigler, C L	40,005	
Bigras, B A R	45,981	1,683
Biickert, J A	66,051	8,545
Bilinsky, R	34,677	785
Biller, R D	35,025	1,912
Billingham, S H	30,185	
Billings, R R	34,920	3,025
Billings, S J	30,517	2,657
Billington, B H	34,825	
Binder, W D	47,064	2,534
Bindra, K S	49,308	3,225
Binger, P A	32,656	1,582
Bingham, B C	34,214	2,005
Bingham, N.	33,304	10,806
Birch, I W	58,538	3,405
Birch, J M	52,893	3,510
Birch, P	36,426	2,556
Birch, R A	44,200	16,065
Birk, R V	32,448	
Birnie, J	39,311	9,226
Birrell, G T	39,516	
Birtles, A C	35,825	2,320
Birtles, P	32,588	2,360
Birtwistle, R W	31,481	181
Birzins, P.	47,457	6,658
Bishop, A F	35,707	2,505
Bishop, A M	37,225	3,170
Bishop, D	38,729	5,719
Bishop, D A	37,293	3,856
Bishop, M C	42,488	2,685
Bishop, M D	41,553	4,322
Bishop, P L	34,099	2,223
Bishop, R L	31,983	
Bishop, V D	34,122	3,549
Bishop, W J	33,294	1,127
Bissley, M J A	32,006	514
Bist, H D	36,537	1,822
Bitschy, S C	43,718	22,368
Bittner, B B	44,957	505
Bitzer, M H	31,711	64
Black, B	30,528	
Black, E A	41,853	4,523
Black, M R	38,474	2,414
Black, R F	34,974	
Blackburn, D G	33,810	
Blackburn, G M	42,204	6,007
Blackburn, N O	52,651	5,547
Blackett, R.	36,651	1,045
Blackey, G J	37,479	
Blacklaws, R	31,818	
Blacklock, R J	38,021	3,940
Blackmon, D F	34,956	876
Blackstock, C	30,356	1,987
Blackstock, D H	51,558	1,405
Blackstock, M D	34,846	5,032
Blackstone, I	41,858	2,375
Blackwell, G	40,002	1,238
Blackwood, A J	49,487	727
Blades, A T	30,494	
Blady, S M J	32,799	
Blagborne, K R	34,956	799
Blagdon, T.	41,398	1,726
Blain, K H	37,740	851
Blair, F R	41,094	3,760
Blair, G R	64,074	10,630
Blair, L	51,538	9,330
Blair, L A	48,873	10,311
Blais, C L	31,975	286
Blake, D F J	35,978	989
Blake, M P	46,505	1,604
Blake, R D	33,745	943
Blake-White, J B	44,659	3,702
Blanco, J A	32,384	1,815
Blaschuk, C M	38,560	1,590
Blasetti, F.	64,749	8,095
Blassnitz, K	31,983	4,301
Blatchford, D R	40,149	2,113
Blatchford, J K	33,294	4,934
Blay, M J	32,517	55
Blazkow, P	45,381	612
Blechingberg, S D	57,259	7,334
Blecic, B	37,717	993

	Salary $	Travel $
Blevings, G J	62,424	298
Block, H J F I	52,391	6,205
Blogg, G E	31,248	1,205
Blois, J M	33,477	468
Blom, F W	41,150	3,662
Blom, K	53,273	407
Blom, K	51,558	2,000
Blom, T	51,558	353
Blower, D	40,371	3,109
Bloxom, G L	39,264	132
Blue, D	31,868	2,601
Blue, V J	40,924	2,081
Blumenauer, D R	47,641	6,310
Blumhagen, N A	31,924	4,740
Blundell, G	37,377	
Blunt, W R	34,230	
Boalch, R B	31,891	
Boas, H K	56,231	2,604
Bobenic, M W	31,258	
Bobicki, A	44,626	1,511
Bobroske, V E	30,485	162
Bobroske, W A	45,297	9,925
Bock, N L	37,477	3,937
Bodard, J	42,153	1,861
Bodlak, J	31,862	300
Bodnar, A W	61,629	11,703
Bodnarchuk, A J	34,492	
Bodner, J A	36,833	171
Boekwyt, C J B	33,968	
Bogyo, J M	57,393	6,381
Bohlmann, E G W	35,876	2,474
Bohn, G	32,696	170
Boivin, A	33,427	
Boivin, G	32,557	
Bollans, R A	48,336	2,355
Bollerup, B	35,876	619
Bolton, C V	38,673	4,054
Bolton, D B	46,238	144
Bolton, N A	63,946	210
Bombardieri, G A	32,725	456
Bomford, J	45,006	7,557
Bomford, L E	50,071	8,639
Bon, D T	31,353	
Bonare, A J	59,550	6,435
Bond, A K	30,403	575
Bond, D L	47,628	1,468
Bond, S	32,856	960
Bondar, B G	40,135	1,649
Bondaroff, G F	35,630	3,282
Bondaroff, H	40,476	3,286
Bonderud, B C	30,658	
Bonderud, G	30,097	
Bone, L R	35,028	35
Bone, R	49,183	4,749
Bone, T W	33,450	3,369
Bones, J G	55,173	4,018
Bonfoni, J A	37,902	2,308
Bonham, E W D	60,782	3,250
Bonham, H F L	42,899	2,292
Boniface, B	31,895	1,707
Bonneau, P J	38,906	4,653
Bonner, K R	36,981	2,628
Bonny, E B	47,903	1,572
Bonser, P J	61,646	11,231
Bonthoux, L M J	32,101	522
Bontron, F	32,346	1,490
Bontron, T A	41,663	160
Bonwick, G W	30,780	13,175
Boom, J A	34,099	1,747
Boomer, G D	32,143	
Boomer, W G	56,385	3,820
Boon, A I	32,049	42
Boon, D A	32,037	361
Boon, L N	42,105	642
Booth, R	52,090	4,241
Boothman, T	43,282	5,224
Boothroyd, J R	34,041	1,494
Bopp, V K	50,857	5,697
Boquist, J	31,992	391
Boran, L S	36,700	2,978
Borch, M C	39,307	623
Boris, J M	39,837	5,478
Borland, A M	32,255	5,377
Borman, G E	33,892	
Born, C	32,737	
Bornemann, K F	37,448	1,585
Borno, C	31,903	600
Borradaile, L J	36,496	
Borrett, B S	31,956	24
Borrett, M	32,853	
Borth, D A	34,743	740
Borthwick, L V	33,214	2,150
Boruck, R M	31,922	912
Borysowich, I A	32,048	4,741
Bosa, S	31,158	775
Bosch, T	35,876	3,089
Boschmann, A N	33,450	1,316
Bose, R N	58,249	1,016
Bosma, N	36,723	9,762
Bosnjak, V	33,974	2,907
Bosomworth, D	32,270	1,385
Boswell, G J	31,810	
Botacion, T	32,869	
Boteju, K I	45,696	982
Bothner, G O	41,992	
Botkin, D W	44,189	3,675
Botten, D A	31,127	161
Bouchard, E A	51,558	403
Bouchard, J	31,702	481
Boucher, A K	44,086	55
Boucher, J E	31,073	
Boudreau, L H	30,168	9,543
Boudreau, P	43,207	1,770
Boule, L	33,745	1,725
Boulibee, S D	32,517	365
Boulton, D	43,114	2,818
Bouma, T A P	32,819	507
Bourdon, C	30,513	
Bourdon, G P	39,520	4,117
Bourgault, Y	36,504	935
Bourgeois, F L	31,150	1,221
Bourgeois, P M	32,579	36
Bourget, R G	33,515	3,573
Bourhill, T	32,251	
Bourne, R P	75,539	5,154
Bourque, R	31,678	1,788
Boutilier, B K	32,065	1,369
Boutillier, N R	31,871	1,837
Bovey, J	59,019	3,303
Bowden, J T	32,690	5,876
Bowden, R F	46,331	5,719
Bowden, R W	31,502	
Bowden, W S	54,627	1,652
Bowden-Green, R E C	44,424	4,307
Bowell, S J	33,474	1,886
Bowen, D G	44,468	14,692
Bowen, D R	32,805	351
Bowen, W F	31,630	
Bowering, D	64,251	9,443
Bowes, A E	36,452	
Bowie, G L	51,558	3,843
Bowlby, V A	40,855	
Bowler, P R	34,056	38
Bowles, M E	31,927	
Bowman, K	33,294	
Bowolin, N P	38,651	919
Box, D M	36,236	
Boyce, T D	32,344	
Boychuk, F W	38,181	3,333
Boyd, A	46,201	1,839
Boyd, C A	34,096	2,263
Boyd, D W	63,837	6,013
Boyd, W N	55,183	4,164
Boyden, H R	30,331	104
Boyer, D C	51,677	2,316
Boyes, D K	40,496	2,474
Boyes, K R	32,784	2,386
Boyle, R J	36,955	500
Bozman, M S	32,089	
Bozzer, R	44,442	7,516
Braam, R C	32,292	165
Braasch, T J	34,216	202
Brabander, G	33,373	
Brace, T G	34,378	40
Bradbeer, J E	40,268	5,946
Bradburn, B F	33,422	
Braden, M J	34,445	1,520
Bradley, A W	53,411	1,681
Bradley, J B	35,320	419
Bradley, R J	39,735	651
Bradshaw, J W	37,662	
Bradshaw, M V	36,307	1,883
Brady, C R	34,867	2,764
Brady, G W	49,666	298
Brady, P M	72,895	133
Bragan, J H	33,786	7,216
Brahniuk, K G	52,323	2,410
Braithwaite, K S	50,652	5,076
Brambell, C	41,966	17,417
Bramley, R M	31,601	
Brand, D R	38,431	2,263
Brand, R N	53,868	10,557
Brand, W R	33,065	71
Brandie, L J	40,184	4,838
Brant, B L	33,132	1,970
Brar, D S	37,220	518
Brard, D J	36,172	5,978
Brash, W R	37,467	2,121
Brassington, J	35,838	9,349
Bratt, M E	30,519	
Bratton, W	32,114	2,115
Braumandl, T F	39,828	4,465
Braun, B F	36,753	9,403
Braun, J	30,700	
Bray, B M	34,716	4,489
Bray, H B	36,005	1,354
Bray, P D	47,842	5,314
Bray, T A	33,837	
Braz, J	40,893	3,436
Brazier, A L	51,567	18,895
Breakingbury, S	34,867	4,455
Breitkreutz, A R	32,477	2,803
Breitkreuz, E	40,560	2,541
Breitkreuz, H	36,370	
Brenner, J E	36,868	7,581
Brereton, M K	46,137	
Bresser, M E	39,104	
Bressette, R	31,765	3,082
Brethour, I R	47,414	3,054
Brethour, M G	35,122	1,410
Breton, N J	40,046	845
Brett, J T	32,381	
Brett, P H	65,951	13,852
Brewer, G	40,603	3,211
Brewin, R L	46,062	4,751
Brewster, K J	32,587	1,271
Brick, R A	48,317	3,749
Brickwood, K A	34,640	279
Bridgen, C J	30,837	53
Bridges, G	53,144	4,775
Bridgman, W A	33,157	2,411
Briemberg, E M	33,506	
Briere, L K	34,678	
Brind-Sheridan, A K	79,136	13,763
Brinkac, J	35,123	655
Brinley, D G	46,910	926
Brinnen, W J	55,984	7,774
Briskham, C R	34,030	
Bristow, S W	35,478	9,727
Britneff, A A	39,472	
Britneff, E J	41,469	152
Britt, H K	31,052	
Britton, B G	32,302	841
Brkich, N	37,435	452
Broadfoot, S	32,758	1,220
Broadhead, G	33,625	
Broadland, K R	33,501	1,235
Brochu, R F	37,634	2,499
Brockley, R P	47,440	5,982
Broddy, L A	40,992	1,140
Broderick, J	31,857	1,004
Broderick, J R	57,908	5,006
Brodie, P	56,400	178
Brodie, R	48,316	5,962
Broekhuis, G M	41,561	1,052
Broemeling, D J	34,693	8,392
Brok, J E	33,535	757
Brook, W N	45,373	1,533
Brooke, D F	49,176	4,073
Brookes, J E	31,302	850
Brooks, B L	35,567	1,182
Brooks, D W	36,403	
Brooks, I H	31,922	858
Brooks, M J	35,979	2,401
Broom, J	31,929	
Broome, G A	39,697	1,996
Brophy, A	37,149	417
Brosie, P A	34,228	1,197
Brousson, C	33,629	2,766
Brouwers, A	36,587	1,221
Brovold, F F	37,093	536
Brow, R F	41,162	7,379
Brown, A A	48,502	7,170
Brown, A C	55,016	1,738
Brown, A C	69,047	
Brown, A E R	34,453	3,556
Brown, A M	32,517	2,573
Brown, B	39,970	971
Brown, B J	31,962	1,120
Brown, C	32,742	
Brown, C D	33,370	284
Brown, C L	31,301	1,790
Brown, C M	31,508	5,072
Brown, C P	30,486	2,237
Brown, C R	57,456	7,080
Brown, D	33,434	
Brown, D	33,687	1,715
Brown, D	33,648	127
Brown, D E	36,542	
Brown, D F	47,803	5,557
Brown, D J	43,248	1,021
Brown, D L	35,491	2,434

	Salary $	Travel $
Brown, D L	38,240	
Brown, D W	53,111	3,059
Brown, G W	47,873	
Brown, I C	36,158	8,671
Brown, I D	51,558	1,316
Brown, J B	40,298	1,551
Brown, J C	31,693	2,551
Brown, J D	34,257	252
Brown, J R	38,413	1,292
Brown, J R J	30,418	70
Brown, L G	37,448	3,102
Brown, L G C	33,465	
Brown, M C	36,005	1,139
Brown, M J	49,924	3,849
Brown, M J O	31,698	185
Brown, N J	32,027	1,890
Brown, N M	43,008	4,827
Brown, P	38,729	5,105
Brown, P	33,761	1,237
Brown, P A	31,274	176
Brown, P A	38,518	1,582
Brown, R	33,978	
Brown, R	32,938	2,037
Brown, R E	55,155	515
Brown, R G	55,007	13,572
Brown, R P	36,080	
Brown, S J	30,797	839
Brown, S M	34,924	2,286
Brown, V E	38,633	
Brown, W B	49,389	10,104
Browne, C A	31,164	203
Browne, G H	47,167	5,017
Browne-Clayton, P	30,702	1,114
Brownell, R N	46,946	748
Brownie, B B	33,118	1,761
Browning, M M	54,387	2,202
Browning, W S	35,642	585
Brownlee, G	36,674	
Brownsey, G R	55,635	10,081
Brubacher, R K	39,154	2,125
Bruce, J W	34,456	3,365
Bruce, P L	37,394	3,446
Bruce, V M	31,966	46
Bruckner, G	32,382	846
Brueckl, K	40,664	
Bruehler, R	36,632	1,414
Brugger, M W	37,788	
Bruhn, M J	47,574	6,131
Brulotte, A	36,784	890
Brummell, S D	30,006	
Brunn, R J	32,644	
Brunning, R A	36,326	2,657
Brunt, J A	49,608	4,027
Brunton, A P	33,521	813
Brusegard, G B	31,682	5
Bruzzese, J C	34,018	537
Bryan, J	35,876	814
Bryan, J E	42,105	1,651
Bryant, G J	40,786	5,306
Bryant, P J	44,881	3,358
Bryant, R G	34,041	286
Bryce, C R	51,456	1,743
Bryce, H H S	47,170	9,733
Bryden, G B W	48,033	551
Brynjolfson, S J	36,592	1,088
Buble, G	41,008	101
Buchanan, J H	33,605	
Buchanan, N V	32,896	2,292
Buchanan, P A	57,818	9,394
Buchanan, R G	40,157	8,645
Buchanan, R J	58,803	1,152
Buchanan, S A	36,665	1,846
Buchmueller, E S	33,405	78
Buckham, B R	39,440	1,425
Buckham, T H	35,416	1,355
Buckingham, M	30,926	
Buckingham, R W	62,785	4,925
Buckle, J L S	60,766	24,401
Buckley, C	32,160	1,125
Buckley, C	66,034	732
Buckley, D T	39,428	778
Buckley, M C	43,760	537
Buckman, P M	30,852	261
Budd, R S	32,608	336
Buemann, S	44,604	4,830
Buettner, R H	47,468	12,933
Buffett, H G	30,479	38
Bugslag, R J	37,480	6,411
Bukkos, A	34,758	
Bulic, I G	39,132	397
Bulk, M A	30,096	691
Bull, C J	42,224	2,562
Bull, G	32,775	4,747
Bullard, F S	44,396	4,367
Bullard, J R	37,154	
Bullen, A D	32,870	1,619
Bullen, C	62,795	13,193
Bullen, M	31,169	1,810
Bullivant, L G	38,183	
Bulmer, E	34,623	4,930
Bulmer, L J	55,155	933
Bulmer, M	36,889	5,019
Bulych, P	32,896	975
Bunney, G L	40,005	1,607
Buonassisi, A J	46,787	4,269
Buonassisi, P	41,514	152
Burch, A	48,901	3,358
Burch, R D	49,187	
Burch, S G	46,475	
Burchak, M S	31,004	
Burdeniuk, E J	38,329	4,123
Burechailo, Z A	46,973	712
Burge, B E	31,976	1,449
Burgers, W H	47,468	10,663
Burgess, D J	32,799	720
Burgess, F L	30,168	2,374
Burgess, L	35,656	433
Burgess, R	31,608	348
Burgess, R O	35,131	8,804
Burgess, S M	41,057	5,854
Burgess, T E	46,933	3,175
Burgess, T J	37,185	2,021
Burk, P	35,392	794
Burk, P V	32,034	
Burke, L P	34,617	
Burkhardt, A E	50,585	1,245
Burkhardt, L A	65,207	14,152
Burkinshaw, W D	35,714	37
Burkitt, C R	38,104	579
Burkle, E F	45,245	
Burleigh, B	31,405	174
Burnes, I J	54,883	9,707
Burnet, C A	59,253	10,563
Burnett, K G	34,449	615
Burnett, P	31,922	541
Burnett, R E	40,678	8,143
Burnett, R S	36,626	141
Burns, D A	32,922	
Burns, G M	45,664	3,431
Burns, J E	30,974	
Burns, M	34,918	
Burnstein, S R	36,065	2,163
Burrell, E	40,287	1,864
Burrell, R W	51,558	810
Burri, D	32,608	
Burris, K R	34,138	1,106
Burris, R F	50,759	3,503
Burrows, J A	41,809	
Burt, S G F	30,954	443
Burton, K R	47,678	8,674
Burton, S	42,468	264
Busby, P N W	34,217	6,166
Busche, V	31,762	736
Bush, B A	36,875	2,848
Bush, G W	46,362	9,211
Bush, L E	34,919	5,306
Buss, D W	58,369	129
Buss, E P	33,893	2,624
Buss, L W	33,938	
Bussiere, A	30,270	
Bustin, D E	33,544	568
Butchart, D G	38,106	1,131
Butcher, G	32,531	912
Butcher, G O	38,569	
Butcher, N	31,647	
Butcher, R G	46,186	6,386
Butler, D J	41,763	3,370
Butler, D M	33,247	3,353
Butler, F	44,504	519
Butler, F S	33,550	21
Butler, F T	49,773	6,948
Butler, J M	58,365	8,993
Butler, L M	33,740	
Butler, M	31,992	43
Butterfield, E G	33,101	146
Butz, S J	43,880	5,278
Butzelaar, C	35,156	
Buxton, W C	37,236	4,176
Buydens, G F	41,583	2,785
Byers, B M	34,020	1,032
Byers, D L	54,691	2,343
Byers, V J	46,358	602
Byford, S G	32,825	200
Bygrave, M G	31,827	
Byl, M	34,431	289
Byleveld, L	35,545	794
Byng, D	33,473	4,173
Bynuck, J J	44,401	
Byrne, P U	37,471	
Byrne, S K	40,414	
Cabianca, E	31,730	1,954
Cabuilon, G	43,695	
Cadger, P	52,558	1,887
Cadieux, D G	35,323	4,973
Cadieux, T R	39,533	567
Cadogan, G W L	36,910	1,096
Cadwallader, C R	36,034	740
Cahill, B D	31,051	2,876
Cahill, C D	47,024	5,581
Cahoon, W F	30,704	2,784
Cail, M J	34,155	
Cain, J V	75,539	5,107
Caine, B D	54,874	4,959
Caine, G D	34,333	3,317
Cairns, A B	40,247	1,745
Cairns, J B	33,804	2,072
Cairns, J H	49,850	6,475
Cairns, R	36,619	2,552
Calado, J C	35,632	5,027
Calder, L R	38,751	3,265
Calder, W W	34,658	
Calderwood, G J	46,762	
Caldwell, B J	38,411	99
Caldwell, C	31,778	1,843
Caldwell, J N	38,586	1,432
Caldwell, R M	44,352	1,605
Cale, I J	32,071	668
Callaghan, J R	46,331	10,413
Calland, N B	34,859	1,412
Callander, G R	58,307	7,607
Callander, G W	37,798	29
Callander, K	32,143	
Callbeck, D	35,846	
Callow, R E	35,228	621
Calve, P E	37,081	
Cam, A A	40,320	3,040
Camenzind, B	33,054	1,083
Cameron, A E	31,955	803
Cameron, A M	33,344	465
Cameron, A W	30,928	531
Cameron, I R	39,515	2,750
Cameron, R C	30,433	
Cameron, R H	48,549	5,942
Cameron, R L	39,430	2,725
Campana, R A	37,129	
Campbell, A G	62,976	7,566
Campbell, A G	33,573	903
Campbell, C K	59,174	10,020
Campbell, D A	33,524	426
Campbell, D A H	38,432	1,607
Campbell, D R	40,167	3,160
Campbell, D W	33,294	8,627
Campbell, D W	36,323	3,832
Campbell, E B	32,909	2,093
Campbell, H D	57,850	5,331
Campbell, J F	35,067	2,000
Campbell, J G	35,627	4,120
Campbell, J G	31,360	
Campbell, J P	32,159	1,454
Campbell, J R	31,030	792
Campbell, L C	32,250	1,295
Campbell, L R	33,521	2,516
Campbell, L W	58,928	5,548
Campbell, M A	30,649	4,258
Campbell, M D	31,423	
Campbell, M F	42,597	5,492
Campbell, R	49,892	5,284
Campbell, R A	38,689	2,506
Campbell, R D	31,161	
Campbell, R W	35,990	2,646
Campbell, R W	33,589	
Campbell, W L	37,016	1,674
Campbell, W V	30,864	
Campeau, L A	40,600	12,801
Campese, S V	50,925	4,145
Candy, R A	30,941	469
Candy, R N	30,356	327
Canfield, K	37,056	1,361
Canham, J P	34,745	
Cannings, R A	41,027	2,807
Cannon, C J	32,036	
Cannon, D J	30,815	168
Cantlon, J A	45,562	1,577
Cantrell, D	30,522	4,980
Cantwell, B J	38,786	47
Caple, C N	59,352	783
Capling, S J	46,430	2,440
Car, J	35,407	137
Carbol, B C	61,523	13,531
Card, J R	48,245	649
Cardin, R V M	33,055	
Careless, V A S	31,310	1,388

	Salary $	Travel $
Carey, A J	34,421	171
Carey, M N	33,447	2,376
Cargo, J	46,201	11,421
Carl, V R	42,905	5,275
Carlaw, D J	32,517	29
Carle, S	39,031	1,308
Carlow, W G F	37,773	
Carlson, B F	30,624	
Carlson, G A	32,531	1,065
Carlson, H	30,897	
Carlson, J H G	45,672	
Carlson, J M	31,460	6,387
Carlson, J M E	31,641	697
Carlson, M	31,765	1,867
Carlson, M A	64,125	7,375
Carlson, M R	51,544	4,387
Carlson, P G	33,209	346
Carlson, P J	36,665	1,988
Carlson, V I	40,416	4,698
Carlson, W C	39,898	
Carman, B W	43,102	614
Carmichael, D	36,132	
Carmichael, D J	34,884	295
Carmichael, F E	32,813	
Carmichael, G A	30,454	93
Carmichael, J A	49,472	6,298
Carmichael, K M	40,332	380
Carmichael, N A	36,104	4,616
Carmichael, N B	31,903	3,337
Carmichael, W J	33,280	
Caros, M N	34,729	
Carpenter, D B	51,558	441
Carpenter, J P	32,982	
Carr, C A	40,455	2,416
Carr, G F	48,335	70
Carr, J A	31,780	142
Carr, S	33,196	2,377
Carragher, W E	53,048	5,236
Carrow, A	40,292	6,674
Carruthers, D	31,957	
Carruthers, D	44,302	1,488
Carruthers, D M	52,164	
Carruthers, R H	38,628	393
Carson, D M	64,148	8,341
Carson, D W	44,998	1,628
Carson, J R	48,520	627
Carson, K R	40,268	1,499
Carson, T J	31,656	363
Carswell, L B	30,471	3,019
Carter, A A	34,912	2,191
Carter, B M	35,727	2,360
Carter, D J	30,331	
Carter, E J	30,590	
Carter, E S	31,032	
Carter, L R	44,898	
Carter, M T	49,487	8,052
Carter, S	35,451	1,075
Carter, T F	35,279	1,184
Carter, T G	52,104	7,986
Carter, V	31,783	
Carter, W L	55,094	7,819
Cartmel, S L	31,958	820
Cartwright, J W	42,893	7,111
Carver, A B	68,100	1,383
Carver, R B	55,051	985
Case, G R	32,030	844
Casey, A P	48,422	10,457
Casey, R P	43,993	4,276
Caskey, M	32,333	557
Cassidy, W P	35,142	541
Castledine, A J	43,482	10,559
Castley, P K	33,163	812
Castrucow, M A	37,220	
Castrucow, M P	37,959	
Cathcart, M H	31,845	
Catherall, M T	32,180	1,776
Caton, S	33,211	202
Cator, B R	53,998	9,597
Cattanach, M W	35,615	1,872
Catto, R B	35,987	688
Caughlin, D N	32,257	1,014
Caverhill, P A	38,389	1,489
Caverly, A R	30,824	2,695
Cawley, C A	38,632	5,008
Cawston, E H	31,302	1,079
Cawston, G A	34,859	1,197
Cazes, B A	33,233	6,474
Celle, P D	64,148	
Cepicky, M V	48,995	1,304
Cerenzia, R E	32,946	2,877
Cervo, L	33,276	228
Ceska, A	32,939	868
Chadsey, B D	32,357	2,168
Chadwick, R	38,403	
Chaffee, R D	33,698	
Challand, R M	59,001	
Challenger, R J	31,885	1,873
Chambelain, B M	36,716	1,383
Chamberlain, A D	31,551	619
Chamberlayne, R K	37,703	352
Chamberlin, D R	37,674	110
Chamberlin, P	30,419	
Chamberlin, T W	42,224	10,860
Chambers, A B	47,992	168
Chambers, F O	40,194	
Chambers, J M	31,506	
Champion, D	35,569	
Chan, A Y	43,801	672
Chan, B M	37,629	3,096
Chan, D G	30,890	
Chan, G F W	46,762	2,370
Chan, G L C	30,971	
Chan, J	34,087	704
Chan, R	44,774	15,048
Chan, S	35,193	482
Chan, S C	37,257	5,323
Chance, M A	30,079	
Chandler, J R	32,341	3,314
Chang, W	38,994	100
Changfoot, N V	46,186	3,703
Chao, A C L	38,572	
Chao, C T	50,377	9,830
Chaplin, D R	36,840	2,189
Chapman, C	34,942	1,818
Chapman, G W	45,047	2,399
Chapman, J N	45,225	2,250
Chapman, K M	60,565	160
Chapman, R E	41,380	1,295
Chapman, R L	59,943	16,318
Chappell, W D	34,823	821
Charbonneau, A R	32,218	1,771
Chard, G L	49,726	597
Chard, R L	33,512	704
Charles, R J	41,724	1,557
Charlesworth, J	42,529	2,774
Charlish, K B	30,219	1,097
Charlton, A S	51,755	13,290
Charpentier, P J	31,144	
Chase, L	33,017	1,538
Chater, D W	40,467	6,405
Chatton, T C	59,750	1,453
Chatwin, S C	41,807	10,975
Chaudhry, M A	30,125	1,586
Chauhan, J	36,931	
Chauvin, D A	35,784	726
Chaworth-Musters, P	34,770	1,910
Cheesman, G E	38,370	1,175
Chell, S L	37,983	6,429
Chen, C	36,665	31
Cheng, J R	33,215	772
Cheng, P	32,444	541
Cheng, W	33,399	
Chenier, C Y	33,136	
Chenoweth, J J	32,329	1,072
Cheperdak, J	33,684	
Chepil, D G C	36,176	
Chequer, S	33,462	522
Cherrington, B	43,477	795
Cherrington, E D	56,923	4,055
Cherrington, J D	53,840	2,504
Cherry, C	36,812	551
Cherry, M G	58,989	4,351
Chetty, G	60,474	4,501
Cheung, J C K	51,787	14,187
Cheveldeaw, A D	33,693	
Cheveldeaw, W	33,984	
Chiang, A	33,641	5,258
Chignell, G L	33,479	2,454
Child, K N	42,693	3,172
Childerhose, R	45,445	11,836
Childs, R W	34,179	1,624
Chin, G	35,074	1,858
Chisholm, C	31,387	6,746
Chisholm, D	54,179	435
Chislett, G R	42,224	3,182
Chittim, G P	52,176	8,667
Chiu, H	31,855	1,360
Chiu, P K	38,128	
Chiz, D	36,723	1,567
Cholowski, A L	32,730	1,223
Chor, A K	40,902	467
Chou, C	32,358	4,245
Chow, B W	40,340	2,829
Chow, D	31,021	
Chow, H	35,876	6,106
Chow, H Y	32,863	
Chow, L	31,284	5,119
Choy, H	31,741	
Christensen, E	30,013	
Christensen, F H	62,975	5,820
Christensen, T C	37,835	494
Christiaens, S	32,833	3,569
Christian, K L	33,095	3,175
Christian, M W	52,893	9,217
Christie, L A	32,058	1,960
Christie, P	40,036	974
Christie, S D	31,992	100
Christie, W C	47,045	2,338
Christman, J J	34,990	1,257
Chu, H	37,088	1,540
Chung, E	33,411	3,310
Chura, D J	32,749	824
Church, B N	52,104	5,060
Church, G R	34,084	32
Church, L J	40,755	297
Churchard, M	35,869	
Churchill, B P	35,923	3,040
Churchill, L J	46,466	5,576
Churlish, S J	57,561	5,610
Chutter, M J	30,471	2,084
Ciapponi, V	45,565	6,800
Cibulka, W F	33,517	1,670
Ciceri, R A	52,346	8,195
Cinnamon, D	32,886	1,390
Claassen, D	37,151	
Clancy, D L	75,539	4,600
Clancy, J F	56,341	6,384
Clapp, B E	31,829	1,500
Clapperton, D R	46,093	1,615
Claridge, M G	53,881	
Clark, A I	32,517	20
Clark, B A	35,808	1,773
Clark, B J	32,100	2,227
Clark, C L	31,554	
Clark, D A M	38,414	3,189
Clark, D B	30,289	
Clark, D L	46,580	2,418
Clark, D M	30,660	1,206
Clark, D R	35,663	760
Clark, E O E	37,410	568
Clark, G L	36,124	186
Clark, G M F	34,711	137
Clark, I	30,114	3,870
Clark, J H	31,004	544
Clark, J P	45,783	1,799
Clark, J P	45,036	7,706
Clark, L E	31,384	1,747
Clark, M G	68,880	3,581
Clark, M J R	42,131	5,943
Clark, M L	50,175	53
Clark, N R	55,155	2,189
Clark, P T	39,059	
Clark, R A	41,524	409
Clark, R G	53,821	5,958
Clark, S	46,133	6,605
Clark, S E	31,631	267
Clark, S J	31,420	1,343
Clark, V I	44,768	1,003
Clark, W A	43,983	16
Clark, W K	64,187	
Clarke, B D	44,591	874
Clarke, C	31,696	9,144
Clarke, D A	34,538	1,076
Clarke, E	33,626	345
Clarke, E A	31,458	2,752
Clarke, G	44,752	4,922
Clarke, L J	32,159	16
Clarke, P W	49,868	3,855
Clarke, W N	59,352	4,252
Clarkson, D G	38,091	1,806
Clarkson, E M	35,479	372
Clarkson, H L	35,876	673
Clarkson, L J	30,706	1,661
Clarkson, N D	36,085	4,321
Clay, M M	34,036	7,990
Claydon, A E	32,006	
Cleary, B J	33,823	395
Cleary, R J	30,159	1,807
Cleaver, B E	44,595	1,542
Cleaver, M G	45,229	2,771
Clegg, F	35,398	1,544
Cleland, F E	36,386	4,703
Clement, B J	36,766	
Clements, A J	36,861	37
Clements, C	35,091	1,499
Clements, G W	68,944	5,206
Clements, R J	39,089	2,417
Clements-Currier, C	30,909	3,548
Clendenan, J	32,938	2,509
Clerihue, S A	42,755	
Clermont, G M	35,142	19
Clever, G	33,249	

	Salary $	Travel $
Clevette, R E	52,563	5,406
Clewley, E D	30,913	
Clews, S G	43,132	8,436
Cliffe, L M	38,495	3,256
Cliffe, R B	35,876	644
Clifford, D M	35,100	
Clifford, G A	38,969	8,430
Climo, B G	44,081	
Cline, B	33,521	768
Clough, P J	34,471	931
Clow, S M	31,361	441
Clugston, P H	32,817	3,824
Clugston, R E	49,180	
Co-Te, P	120,905	
Coady, W L	42,902	4,621
Coates, H G	30,168	3,027
Coates, I R	45,945	1,331
Coates, J M	34,314	1,218
Coates, J W	49,289	
Coates, M	46,113	1,247
Coates, R D	50,293	5,177
Coates, W R	36,842	8,380
Coath, S E	30,610	
Cobbin, A L	41,451	49
Cobbin, S P	30,456	2,285
Coburn, D	32,462	2,879
Coburn, M L	31,672	
Cochran, A G	30,085	
Cochrane, R N	37,468	1,859
Cochrane, V E	40,131	2,017
Cockburn, T C	42,344	1,213
Cocke, T R	45,474	7,057
Cocking, J	32,308	2,190
Cockle, E G	32,192	6,359
Cody, B A	31,432	
Coe, D K	36,797	937
Coelho, G	36,131	17
Coello, A R	33,474	308
Coey, J R	38,328	
Coffey, D B	44,278	221
Collin, S C	31,794	2,836
Cohen, P A	30,538	
Cohen, S	57,824	75
Cohene, L S	54,627	1,787
Colburn, G W	36,827	79
Coldwell, K R	31,113	1,349
Coldwell, K W	45,589	3,952
Cole, D M	32,161	408
Cole, H M	37,769	8
Cole, J V	34,350	1,384
Cole, M C	38,984	337
Cole, P R	32,353	
Coleman, D A	48,172	1,314
Coleman, K	30,958	2,894
Coleman, M A	36,210	
Colgan, J A	51,130	4,113
Coligado, M C	38,370	811
Collard, M N	45,242	
Collecutt, R H	31,243	1,257
Colley, E J	32,292	29
Colliar, G S	31,751	
Colliar, J I	32,936	369
Collicott, L	35,244	
Collier, C E	33,488	1,385
Collinge, M D	32,172	271
Collings, M R	32,037	549
Collington, J A	35,016	843
Collingwood, D	36,950	2,863
Collingwood, K A	55,367	11,896
Collins, A E	40,609	728
Collins, B J	46,213	2,228
Collins, H B	30,601	1,964
Collins, K L	31,416	1,284
Collins, P	55,128	
Collins, W J	32,502	
Collinson, E J	40,474	
Collis, K G	33,270	397
Collison, M	31,777	1,653
Collison, M D	36,610	
Colman, M C	31,812	
Colman, R	36,485	366
Colmer, R	37,907	1,219
Colthorpe, F S	31,164	14,541
Colussi, D L	61,280	2,275
Colville, J R	48,658	368
Colvin, P T	31,801	
Colwell, C	32,171	469
Colwell, D C	35,304	977
Comeau, B	31,210	1,866
Comeau, G R	39,207	668
Comeau, P G	42,329	9,942
Commandeur, G E	43,073	3,691
Compton, L	31,746	664
Congdon, B E	38,667	663
Conkin, D W	30,107	
Conlin, B M	30,366	2,893
Connal, L G	36,589	231
Connaty, G L	44,783	3,527
Connolly, G S	35,804	499
Connolly, J D	47,545	469
Connolly, R L	56,978	11,485
Connor, J	31,351	99
Connor, M J	49,605	8,144
Connors, J A	32,424	2,084
Connors, R J	30,870	47
Conrad, R A	36,975	6,103
Conroy, G	39,775	2,547
Conroy, L	31,826	574
Consiglio, J	30,638	1,185
Constantineau, L	33,285	979
Conte, R J	40,159	8,316
Contorines, J	34,990	410
Conway, A L	31,881	1,705
Conway, I	30,750	2,310
Cook, D	41,376	
Cook, D A	36,044	
Cook, D M	34,105	
Cook, G V	31,402	423
Cook, J E	37,185	1,023
Cook, J R	53,556	1,963
Cook, K L D	30,451	9,565
Cook, M	33,473	751
Cook, P H	40,641	700
Cook, R	33,287	9,269
Cook, R G	30,779	932
Cook, R J	34,099	683
Cook, S G	35,430	7,538
Cook, W R	35,922	673
Cooke, C	36,799	2,998
Cooke, G	31,665	53
Cooke, J E	33,988	1,665
Cooke, L C	37,934	
Cooke, M B	33,154	1,889
Coombe, D G	36,085	3,358
Coombes, D M V	34,779	2,403
Coombs, C A	51,528	2,621
Coombs, R M	37,520	1,850
Coon, L M	46,740	9,356
Coonce, E M	33,645	1,939
Cooper, B W	32,199	1,427
Cooper, G T	32,470	
Cooper, G W	32,727	716
Cooper, L H	36,194	
Cooper, M W	34,126	
Cooper, R D	33,507	
Cooper, T J	44,139	584
Cooper, W H	45,478	840
Coopersmith, D J	40,650	4,961
Copeland, J E	31,318	28
Copeland, K R	45,413	2,601
Copeland, L D	42,386	5,232
Copes, M I	36,273	
Copley, G H	54,266	11,854
Copley, J C	38,016	
Copley, R O	36,570	
Copperthwaite, M R	30,650	2,422
Corak, W	32,441	
Corbeil, M	46,469	10,828
Corbeil, R C	66,279	6,321
Corbett, B J	33,526	
Corbett, J N	34,221	1,815
Corbett, M J	32,654	1,148
Corbin-Charman, E M	30,437	4,577
Corby, F A	34,102	2,797
Corder, R J	35,682	2,300
Cordsen, M	31,956	94
Corey, R E	33,149	
Corletto, L D	33,553	6,831
Cormack, G R	38,096	
Cormack, L J	48,405	641
Cornelis, B V	31,537	1,085
Corner, G W	30,719	336
Corness, H E	32,110	149
Cornish, B J	32,923	
Cornish, K A	37,968	47
Cornish, S E	31,922	
Cornock, A A	36,077	
Cornwallis-Bate, L	31,646	208
Corrado, M R	33,362	8,432
Corral, I	30,760	
Corrigal, D G	30,805	516
Corrigal, R B	43,029	2,312
Corrigan, D R	31,544	
Corrigan, K J H	43,568	1,318
Corwin, C F	32,517	
Cosens, A G	33,834	747
Costa, M	53,812	1,387
Costello, K	52,790	11,569
Costello, R A	50,671	970
Cote, J H R	30,281	
Cotie, W	32,794	
Cotter, S L	32,665	936
Couch, D P	39,195	
Coulson, C H	55,490	1,497
Coulson, P F	34,359	
Coulter, F A	34,263	
Coupe, R A	30,168	1,639
Coupland, M	39,869	
Couroux, R J	39,638	2,482
Courson, D E	34,838	3,032
Courtin, P J	41,934	4,454
Courtney, J D	32,029	
Courtright, L M	36,445	1,492
Cousens, G C R	34,129	2,522
Cousins, B M	37,707	282
Coutts, S L	33,105	610
Coventry, J	32,871	1,384
Coverdale, D	33,515	3,472
Covey, E T	35,525	734
Cowan, B	31,882	3,905
Cowan, L J	30,012	1,987
Cowan, S	35,158	1,428
Coward, R N	32,866	1,723
Cowell, C J	31,704	2,140
Cowell, J	31,699	349
Cowen, J S	30,747	
Cowie, W G	40,391	
Cowland, U E C	47,779	3,892
Cowley, G	31,959	1,416
Cowsill, V	33,294	383
Cox, B F	51,558	1,949
Cox, B N	42,678	542
Cox, B W	33,181	
Cox, C B	31,374	1,441
Cox, C J	41,047	5,647
Cox, D	31,370	
Cox, G F	48,033	5,204
Cox, H	30,195	1,208
Cox, J	39,516	571
Cox, J M	35,577	
Cox, K W	30,778	599
Cox, R K	44,594	
Cox, R K	41,007	6,557
Cox, S F	35,031	
Cox, T W	45,568	4,229
Coyle, R L	33,162	1,868
Coyle, S	30,057	
Coyne, J M	36,723	532
Cozens, R D	50,073	7,607
Crack, D T	33,403	1,568
Cradock, G A	32,539	2,893
Craft, P S	30,282	
Craig, F	32,257	197
Craig, G A	35,487	221
Craig, R E	36,779	4,941
Craig, S M	45,374	9,742
Cran, G J	43,008	9,105
Crane, A H	32,018	710
Cranston, R S	46,408	7,176
Crarer, K	31,990	1,506
Crate, D L	32,459	3,318
Craven, R B	33,547	551
Crawford, A E	35,978	
Crawford, C E	35,855	469
Crawford, E M	30,170	880
Crawford, G C	36,913	
Crawford, J M	30,340	
Crawford, K J R	38,399	2,432
Crawford, R C	45,227	15,172
Crawford, R C	32,220	154
Crawford, V D	31,703	
Crawley, K J	45,578	861
Creasy, D M	35,732	1,881
Creber, R J	46,763	929
Creed, N A	34,956	
Creightney, A	32,959	382
Creighton, C C	45,624	452
Creighton, D J	35,470	33
Creighton, M A	42,418	4,052
Cresswell, C A	34,110	450
Cresswell, M E	43,645	213
Crevier, E J	32,911	149
Creyke, T	40,327	
Crichton, W H	38,391	
Crider, J R	47,208	1,426
Crinklaw, J F	31,305	
Crispin, D J	38,996	974
Criss, P R	37,084	
Crocker, G E	36,994	1,220
Crocker, P	33,123	
Crockett, M J	35,819	3,864
Cromer, G J	33,907	535

	Salary $	Travel $
Crompton, P J	56,331	777
Crone, J A	65,542	800
Cronin, D E	37,555	2,305
Crook, R L	54,184	10,324
Crookes, E	34,286	215
Crooks, J D	36,226	2,288
Crookshank, R M	44,626	281
Crookshanks, D M	31,546	120
Crosby, H M	35,009	314
Crosby, I G	36,709	2,885
Crosby, R J B	38,371	2,701
Cross, A N	36,161	461
Cross, C E	31,840	462
Cross, C W	33,583	921
Crossley, D W	36,727	1,806
Crossman, D J	31,492	
Croteau, D O	33,608	
Crothall, S A	41,514	1,193
Crover, J D	50,644	4,793
Crown, M	50,803	3,934
Crowther, M G	58,024	17,748
Crozier, B	31,434	2,629
Crozier, J E	31,184	178
Crozier, R	33,440	
Crozier, R J	42,224	3,706
Cruickshank, D	30,988	2,139
Cruickshank, K C	35,418	
Cruickshank, N H	33,353	
Cruickshanks, M J	35,632	
Crum, D L	30,237	
Crum, E M	54,535	1,494
Cruse, G R	30,391	29
Crystal, W J	30,405	335
Csizmadia, F	30,054	751
Cue, B J	32,392	346
Cue, L E	31,456	
Cuell, W E	35,587	5,877
Cui, S	32,455	113
Culbertson, S F	62,010	31,980
Culham, J M	47,191	5,871
Culhane, V F	39,602	
Cull, E	45,970	685
Cullen, K I	39,285	293
Culley, I	34,468	2,824
Cullinane, P	34,596	2,232
Culling, D	38,600	1,481
Cumberland, S M	32,573	
Cumming, H H	36,723	4,264
Cumming, H W	36,053	
Cummings, D C	37,509	635
Cummings, J	37,119	2,259
Cunliffe, D S	59,077	2,662
Cunliffe, E G	44,246	890
Cunningham, B J	31,164	177
Cunningham, H J	35,833	773
Cunningham, N J	33,757	4,674
Cunningham, P	30,885	
Curiston, J R	30,815	
Curnew, R D	34,493	
Curnow, G T	33,898	1,850
Curnow, R L	34,322	
Curran, M P	33,801	7,062
Currie, B J	43,994	3,877
Currie, D A	45,374	1,546
Currie, D S	31,760	3,799
Currie, G D N	34,340	36
Currie, J S	35,229	818
Currie, L L	55,155	3,356
Currie, M V	39,246	1,970
Currie, N	30,275	2,656
Currie, V A	33,012	6,989
Curry, C R	38,269	1,710
Cursons, D G	32,581	764
Curtis, G W	61,856	9,902
Curwen, J D	36,861	2,912
Cuscito, G	32,253	
Cushing, W L	35,188	
Custance, B L	52,243	4,987
Cusworth, S M	44,753	3,532
Cutbill, T J E	37,367	4,915
Cuthbert, B	30,760	1,207
Cuthbert, B S	43,204	144
Cuthbert, J T	40,025	4,287
Cuthbert, V	33,293	693
Cuthbertson, S A	44,986	1,014
Cuthill, R R	30,576	1,929
Cutler, A	39,985	1,173
Cutt, S	49,984	
Cyr, M	34,545	
Czech, N A	33,223	68
Czeto, A I	32,581	2,949
Czillinger-Horvath, E	48,551	1,469
D-Alroy, D G	42,988	6,588
D-Amore, F	30,830	
D-Andrea, L	30,741	1,301
D-Argis, F W	38,793	8,436
Dabels, E R	37,599	2,920
Dabrowski, B	37,881	698
Dacre, B L	34,908	
Daenckaert, B R	39,361	
Dahl, G	30,683	
Dahl, K H	34,131	1,188
Dahli, E	50,979	4,168
Dahlie, M W	34,899	1,220
Dainard, G C	36,068	
Dakin, D A	31,377	4,253
Dalby, K I M	32,058	147
Dalby, R S G	46,254	1,001
Dalgarno, M M	32,532	263
Dalin, T K	31,682	
Dallamore, W A R	45,823	4,638
Dallas, L G	31,770	
Dalley, W C	47,218	2,450
Dallin, L L	39,530	3,342
Daloise, R E	34,593	4,890
Dalpre, R R	38,237	7,100
Dalwood, S	38,309	1,384
Daly, N R D	37,043	1,819
Dalziel, R R	64,199	12,934
Danallanko, L K	35,525	795
Dandeneau, P A	37,864	1,962
Danderfer, R J	57,992	3,207
Dane, B F	42,526	3,522
Daniel, G D	34,164	
Daniels, B R	42,378	7,247
Daniels, D F	31,188	285
Daniels, G	32,672	5,799
Danielson, T	33,356	105
Danjou, B N	41,583	3,192
Danvers, R	32,016	535
Daradics, D A	33,239	
Dare, D	47,123	9,905
Dary, C G	61,017	11,466
Darychuk, G M	51,491	8,249
Darychuk, T K	32,389	35
Dash, A	34,362	
Dash, E K	36,626	
Dash, F	32,627	
Dash, R K	54,179	
Dasnieres, P V	44,644	166
Datoff, S M	30,952	1,250
Davey, R W	37,655	858
David, J E	35,298	1,632
David, W G	36,791	143
Davidson, A	51,558	2,292
Davidson, B	35,607	
Davidson, E J	34,604	3,658
Davidson, G	40,242	1,019
Davidson, G W	31,875	6,690
Davidson, G W	40,095	2,438
Davidson, H C	31,338	416
Davidson, L A	33,496	2,167
Davidson, M W	30,361	95
Davidson, N A J	32,517	911
Davidson, P W	32,280	1,459
Davidson, S	32,401	183
Davidson, W F	36,825	677
Daviduk, R K	40,871	
Davies, D G	60,320	2,868
Davies, D G	38,025	5,061
Davies, E O	51,258	3,154
Davies, G P	30,479	
Davies, G W	32,085	
Davies, I R	33,225	741
Davies, J C	41,892	3,543
Davies, K	37,570	1,802
Davies, K M	37,654	3,879
Davies, P E	45,748	278
Davies, R G	37,629	2,354
Davies, R J	30,807	
Davis, B L	45,030	214
Davis, D F	34,447	2,712
Davis, D H C	36,239	2,292
Davis, D J	34,565	584
Davis, D W	46,530	2,930
Davis, G A	31,305	351
Davis, G W	37,427	1,314
Davis, I H	41,362	473
Davis, J A	30,115	4,046
Davis, J G	42,837	1,133
Davis, K C	45,547	245
Davis, K R	37,082	483
Davis, L G	50,589	3,771
Davis, L W	52,400	1,871
Davis, N L	38,910	2,830
Davis, P C	38,906	1,413
Davis, R A	42,905	7,373
Davis, R G	32,781	551
Davis, R H	39,726	640
Davis, R L	51,963	5,059
Davis, R L	53,738	11,116
Davison, J R	33,046	
Dawes, J F	33,162	91
Dawson, C R	32,600	79
Dawson, E M J	30,248	1,325
Dawson, G G W	31,389	74
Dawson, G W	68,944	2,976
Dawson, H	37,830	205
Dawson, J C	36,820	4,364
Dawson, W D	37,850	
Day, B D	42,649	10,552
Day, D W	31,206	220
Day, I B	30,156	
Day, M C	43,786	3,438
Day, M D	32,336	
Day, M R	64,148	3,302
Day, R	31,994	620
Day, V E	40,157	4,682
Daybin, A S	30,485	103
De Fave, R C	54,991	358
De Jager, R F	33,142	1,211
De Leeuw, A D	31,903	3,920
De Macedo, C A	30,171	
De Pagter, H	34,077	
De Villiers, J S	31,621	
De Vink, R E	32,772	1,410
De Visser, D L	30,062	1,117
De Vos, R	41,951	5,714
De-Boer, L J H	62,974	3,813
De-Coutiere, A M	32,517	2,790
De-Haan, J W	33,269	
De-Vries, H A	38,412	5,410
Deacon, R C	32,057	3,324
Deacon-Rogers, L	36,658	795
Deadman, T E	31,949	1,990
Deakin, B J	34,322	2,534
Dean, A E W	45,868	144
Dean, P J	37,478	24
Dean, P W	51,558	2,582
Dean, R A	66,649	9,718
Deane, S A	33,372	
Dearing, J C	36,242	2,577
Deaville, B D	42,899	3,513
Debaie-Strick, G	31,967	2,095
Debeck, B W	38,597	246
Debeck, E P	38,436	7,107
Debock, D W	34,142	
Deboice, R J	50,185	3,699
Deboo, R F	52,104	11,682
Debourcier, O J	35,298	294
Deciccio, C	39,070	21,346
Decosse, S S	45,142	617
Decouto, P L J	62,319	483
Deegan, W P	31,854	1,631
Degner, J S	33,884	
Degovics, S	36,646	3,039
Degraff, A H	52,104	432
Degroot, A G	37,548	3,466
Dehart, D E	38,561	221
Dehmke, D	33,206	
Deines, K	36,558	6,615
Dejean, J G	32,630	21
Dekens, J R	31,935	239
Del Rosario, A A	33,594	593
Delarge, J J	50,439	3,427
Delay, J P	36,807	561
Delcourt, B A	32,070	
Delikatny, F P	50,879	
Delisle, I F	51,558	6,559
Delisle-Jackson, E	31,264	344
Dellert, K R	43,238	4,686
Dellert, L H	48,838	5,813
Delong, S C	34,319	5,501
Delosada, J K	31,183	14
Delozier, L C	33,266	4,303
Delves, B	33,033	18
Delyea, H	39,526	2,875
Demarchi, D A	51,622	4,585
Demarchi, R A	42,224	2,967
Demelt, S C	37,641	645
Dempsey, W L	40,457	10
Dempster, D A	55,341	4,805
Dempster, K	31,531	325
Den Boer, A M	35,525	1,890
Dendewicz, R F	30,045	90
Dendoff, R E	30,640	4,400
Deniseger, J H	31,010	2,190
Denisoff, S J	30,763	2,086
Dennis, D	39,609	4,931
Dennis, W H	46,970	3,238
Dennison, D R	36,773	
Dennison, G M	41,588	7,512

	Salary $	Travel $
Dennison, S G	44,662	750
Denny, L D	34,148	893
Denofreo, N E	58,025	
Denoon, K S	45,623	6,695
Dent, D L	38,481	1,360
Denton, H L	38,044	
Denty, W E	36,136	4,413
Denys, R G	40,430	2,324
Deosaran, H	35,973	2,391
Depocas, G	52,467	5,462
Der, G N	36,797	
Derbyshire, P J	36,733	294
Derechey, M L	31,626	
Derick, N J	36,404	1,582
Derksen, L G	33,770	5,279
Des Meules, D R D	33,105	
Desai, S	30,852	113
Desautels, T M	32,694	
Desbottes, N	30,561	2,769
Deshaw, W E	39,781	3,031
Desimone, A G	35,385	4,194
Desmarais, M	31,720	237
Desnoyers, E A	41,813	2,402
Desrochers, M	39,683	9,636
Deutsch, J L	38,996	
Dever, T J	52,745	9,525
Devison, G E	33,062	
Devlin, E C	37,987	1,732
Dewald, J	32,107	7,671
Dewell, A	35,876	5,954
Dewell, R	32,034	
Dewick, L	31,553	3,206
Dewsbury, R B	34,041	1,925
Dewynter, N D	52,663	736
Deyaeger, A R	48,775	6,285
Dhami, G S	32,551	641
Dhenin, M K	33,812	6,906
Dhillon, B	35,876	298
Dhillon, H.	34,739	923
Dhillon, J P	31,976	2,024
Dias, L C	30,473	
Dibley, A	39,954	1,403
Dibnah, L B	31,164	689
Dichoso, O B	30,020	
Dick, D J	48,761	883
Dick, J H	54,411	9,157
Dick, K A B	31,485	472
Dickerson, B	46,571	2,073
Dickie, J	39,871	372
Dickie, J L	36,433	295
Dickie, P J	45,461	958
Dickinson, N M	35,357	1,292
Dickson, C B	46,064	11,403
Dickson, H J	49,319	6,334
Dickson, K M	31,175	
Diebert, D R	34,052	
Diederichs, R	32,456	1,873
Diehl, R H	34,064	3,111
Dielissen, T J	46,510	1,139
Diemer, H L	53,163	7,131
Diggle, P K	45,374	8,731
Dignan, L R	34,125	
Dignan, T M	36,723	199
Dignard, P A	30,228	
Dillon, M.	30,477	
Dilworth, H A	42,962	
Dinnell, T	48,114	2,188
Dinter, C D	35,489	960
Dirks, W	44,177	2,012
Distasio, M	42,737	15,194
Dittaro, M F	39,825	1,468
Dittrich, D F	30,105	85
Dixon, B	30,273	1,474
Dixon, B B	34,543	1,443
Dixon, I D	38,178	
Dixon, P T	33,993	
Dixon, R E	33,264	925
Dixon, R H	48,522	3,863
Doan, B J	34,063	
Doane, W	36,901	18,798
Dobb, J L	48,549	8,813
Dobbs, W D	30,468	993
Dobbyn, B	33,091	3,037
Dobell, M	39,902	2,305
Dobell, P	31,665	56
Doberstein, H A	51,558	673
Dobson, D A	48,549	3,401
Dobson, G	30,887	
Dodd, C J H	38,370	2,269
Dodd, D L	33,076	1,050
Dodd, G F	55,108	6,470
Dodd, J	38,984	6,065
Dodd, M J	35,297	2,684
Dodd, R R	38,123	
Dodd, R W	38,464	
Doddridge, P E	35,640	
Dodds, E N	36,952	5,528
Dodds, F M	31,977	1,384
Dodds, J D	40,426	3,052
Dodds, R E	33,855	865
Dodds, T L	51,013	891
Dodge, C H	36,437	819
Dodge, I D	48,723	861
Dodge, M R	42,547	3,510
Dodsworth, D F	49,258	
Dodwell, P L	37,970	1,442
Doehler, M H	33,285	2,510
Doering, A M	32,517	2,246
Doerksen, B	34,135	
Doerksen, B L	40,099	359
Doerksen, D B	53,983	6,949
Doerksen, V J	52,736	11,484
Dohan, G G	38,496	
Doherty, A	32,600	86
Doherty, M G	40,332	4,464
Doherty, R L	31,914	2,727
Doidge, D	53,478	860
Doig, B	35,294	239
Doig, L	46,201	2,272
Dolan, D B	33,394	549
Dolhai, E	65,398	3,116
Doll, K L	35,546	
Doll, R G	32,100	2,356
Dollery, F W	30,142	
Dolling, M J	38,783	1,536
Dollinger, J O	33,844	1,069
Dolny, R M	30,386	29
Dolsen, B M	66,649	30,909
Dominy, R S	36,811	1,333
Don-Paul, M	40,305	262
Donald, D C	31,992	
Donald, M A	30,571	84
Donald, P J	99,173	1,394
Donaldson, B J	34,093	107
Donaldson, D W	54,502	5,078
Donaldson, J E	35,761	
Donetz, G	32,134	
Donison, S R	31,956	283
Donkersley, J D	31,813	
Donkersley, R J	45,190	16
Donnelly, C	35,011	301
Donnelly, J W T	34,041	824
Donohue, M J	39,545	1,701
Donovan, C	65,569	3,279
Donovan, I C	46,201	1,913
Donovan, M E	33,294	3,631
Doo, M	34,323	
Dooley, M.	35,738	482
Dorey, M G	31,141	
Dorken, T R	35,116	1,152
Dornik, D M	39,731	14,899
Dorval, M E	40,393	6,366
Dosanjh, K S	30,741	
Dosch, R G	33,045	
Doubinin, S I	30,215	603
Doucette, D	32,415	
Doucette, H	56,130	3,040
Doucette, W W	36,181	
Dougan, C B	30,441	1,016
Douglas, B	33,250	
Douglas, D	33,146	
Douglas, D A	47,628	6,621
Douglas, D D	33,229	7,585
Douglas, G W	60,499	10,500
Douglas, I	33,895	148
Douglas, J P	32,463	94
Douglas, K J	31,117	101
Douglas, M J	36,546	14,606
Douglas, P.	31,977	454
Douglas, W.	52,567	4,367
Douglas, W G	36,847	
Douglas-Tourner, K	31,174	959
Dove, V S	51,006	4,355
Dow, G G	35,558	1,078
Dow, J W	36,723	2,551
Dow, W I	35,151	
Dowding, K W	45,003	3,485
Dowler, J A	54,120	4,541
Dowler, J E	30,712	956
Dowler, L V	39,667	9,199
Downer, F S	38,806	
Downey, P A	43,763	1,096
Downie, B D	59,219	18,614
Downie, W J	34,026	5,214
Downing, J G	31,992	23
Downing, M J	41,279	1,044
Downing, R G	40,469	84
Downs, M	49,602	12,158
Downs, N	39,244	10,276
Downs, P H	43,778	1,227
Doyle, D A	55,331	13,593
Doyle, D D	31,903	1,605
Doyle, P F	45,277	2,178
Doyle, P H	33,439	4,373
Doyle, S M	44,639	5,633
Doyle, T M	36,061	
Doyle, W D	34,521	540
Doyle-Waters, J	31,766	2,305
Dranger, T M	36,665	1,983
Dragan, G J	36,167	2,353
Dragan, G J	39,648	1,685
Drage, G M	51,558	961
Drage, H W	52,491	2,377
Dragushan, G N G	42,224	1,538
Drake, M E	31,387	3,979
Drake, N	35,876	951
Draper, B C	44,562	8,971
Draper, D A	48,133	5,306
Draper, G B	33,208	
Draper, W D	32,008	1,661
Dreger, R	33,458	779
Dreher, W H	45,956	4,783
Drescher, J	30,196	167
Drew, P	34,517	
Drew, R A	47,791	3,939
Drews, M V	48,792	
Driedger, B	30,403	
Driedger, R J	58,375	12,174
Drier, M M	34,075	340
Dring, D H	47,752	7,615
Drinkwater, R	40,661	3,361
Drinkwater, R G	33,076	929
Drislane, D A	54,060	97
Driver, A	32,400	
Drummond, R W	40,733	3,375
Druskin, A	31,538	1,687
Dryburgh, J C	31,858	3,438
Dryden, D W	49,640	2,512
Drysdale, S A	35,063	410
Dubensky, W A	43,236	784
Dubois, F	36,005	573
Dubois, P	37,028	24
Dubord, K	33,152	267
Duczak, O	39,866	54
Duddridge, J G	33,952	1,581
Dudley, H M	35,727	299
Dudley, J L	35,255	2,845
Dueck, L	42,925	1,118
Duehmig, C B	31,198	
Duerden, J D	53,501	4,058
Duff, R G	41,745	162
Duff-Tytler, G	30,449	735
Duffin, R H	30,232	99
Duffy, D A	61,229	7,199
Dufour, G A	37,482	170
Dufresne, E E M	32,431	2,138
Duggan, A F	32,303	
Duggan, H L	44,759	1,462
Duggan, J S	34,099	622
Duggan, R	42,420	
Duke, J L	34,153	390
Dulay, R S	30,066	
Dumont, J C	35,525	3,965
Dumont, R D	31,868	
Dumore, S	35,457	1,556
Dunae, P A	33,860	
Dunbar, D L	31,957	1,454
Dunbar, E N	48,507	367
Dunbar, J F	44,060	
Dunbar, J G	40,829	3,957
Dunbar, J P	33,712	
Dunbar, L	37,506	
Dunbar, W	39,849	
Duncan, A	32,383	
Duncan, B C E	46,298	
Duncan, C G	46,600	10,980
Duncan, D R	39,441	
Duncan, D S	60,321	4,329
Duncan, J D	30,541	
Duncan, L	44,427	4,902
Duncan, L M	32,385	250
Duncan, M M	36,005	978
Duncan, R	31,243	
Duncan, R W	38,953	4,243
Dundas, G D	40,298	4,710
Dunderdale, M	30,581	912
Dungey, R	37,784	455
Dunham, D W	32,366	11,185
Dunleavey, M J	37,419	174
Dunlop, J P	56,216	5,373
Dunn, G R	32,347	
Dunn, P S	67,336	

	Salary $	Travel $
Dunn, W F	31,301	837
Dunne, J R	42,252	3,062
Dunphy, L C	32,764	2
Dunsdon, D J	41,107	5,813
Dunsmoor-Farley, D	52,018	7,878
Dunsmuir, J E	45,152	734
Duperon, J J	37,062	
Duprey, R R	33,952	58
Durand-Hutchinson, D	30,525	
Durk, T R	30,995	
Durksen, C E	45,122	
Durney, J A	32,589	
Dutcyvich, E	40,604	6,529
Duthie, S L	35,316	
Dutton, M	33,449	
Dwyer, C D	34,316	6,002
Dwyer, C- F	31,799	374
Dwyer, D D	35,253	2,524
Dwyer, N M	38,839	15,572
Dwyer, P J	33,193	160
Dwyer, T L	33,976	744
Dyck, B W	37,629	512
Dyck, D M	33,508	
Dyck, D N	37,779	
Dyck, J H	54,947	5,276
Dye, K J	33,542	
Dyer, D N	33,670	
Dyer, D S	40,496	31
Dyer, L O	33,988	
Dyer, M E	41,947	1,923
Dyer, O N	30,471	1,834
Dyer, R	39,116	3,153
Dyer, T A	56,582	6,429
Dyke, W F	49,231	1,293
Dykhuizen, H	31,889	3,060
Dykstra, N	31,239	
Dyrland, J L	44,462	9,069
Dyson, L M	31,750	1,751
Dziny, C	30,595	1,612
Dzioba, S O	35,876	5,003
Eadie, W H	33,521	1,376
Eales, B J	41,297	5,951
Eamer, C E	37,639	10,827
Eamer, W J	49,722	7,482
Earle, C A	31,914	1,115
Early, G M	32,163	2,067
Earmme, S Y	45,149	153
Eason, F W	36,723	2,900
Eastaugh, J G M	46,511	5,246
Eastham, A M	41,263	2,066
Easthope, C A	38,387	1,580
Eastick, E G	45,952	
Eastman, B W R	51,558	8,689
Eastman, D J	51,558	854
Eastman, D S	53,516	5,806
Easton, D N	33,074	
Easton, J E	47,465	8,271
Eastwood, A	68,944	7,070
Eaton, B	61,946	14,883
Eaves, D	44,342	11,488
Ebata, T	34,352	4,605
Ebbels, J	68,944	11,643
Ebell, L F	53,569	2,884
Eburne, P L	32,525	2,921
Eby, R	31,922	434
Eby, W F	36,833	140
Eccles, G R	30,075	
Eckert, R	36,898	1,171
Eckstein, N A	47,641	2,016
Eddy, H R	62,651	4,155
Eddy, L A	34,326	2,631
Edelman, S	56,255	11,407
Eden, D	30,919	
Eden, D R	31,958	2,199
Edgar, A R	39,653	2,026
Edgar, D E	34,437	1,900
Edie, A G	42,969	6,839
Edmiston, S D	31,598	
Edward, R D	41,695	4,942
Edwards, I M L	36,764	49
Edwards, J R	35,020	
Edwards, J R	36,625	
Edwards, J W	35,103	
Edwards, O	31,796	102
Edwards, R A	48,502	3,759
Edwards, T D	35,383	
Edwards, V H	32,178	
Edwards, W B	58,435	184
Effa, C J	41,821	6,917
Effa, R W	41,750	1,259
Eftodie, P A	31,323	
Egan, J T	55,185	3,257
Egan, L L	42,905	1,738
Egeland, D A	43,570	1,420
Eggen, D H	49,242	9,415
Eggie, P E B	36,315	2,039
Eggleton, G J	62,795	17,266
Egroff, P A	33,740	307
Ehrman, L E	37,067	2,772
Eickhoff, J C	30,632	
Eimer, J A	45,085	3,990
Einarson, E D	33,295	3,163
Eirikson, P	45,584	1,066
Eis, C C	35,525	1,902
Eisbrenner, W W	39,271	2,079
Eisenhuth, G R	46,214	3,641
Ekstrom, L H	39,121	429
Elchuk, K G	46,714	1,346
Elchuk, L R	35,567	
Elcoate, J F	30,707	
Eldridge, M	32,361	
Elewonibi, M E	34,792	1,622
Elford, L W	33,059	
Elgersma, K	30,905	
Eliason, R	37,[illegible]65	
Elkerton, J L	32,345	2,210
Ellen, G	38,113	253
Ellicott, K J	35,088	8,849
Elliot, B A	39,884	1,011
Elliot, D G	32,346	1,030
Elliot, D W	31,178	1,184
Elliot, G B	36,940	95
Elliott, C C	38,507	9,074
Elliott, C L	33,061	
Elliott, F J R	40,137	873
Elliott, J P	42,224	4,660
Elliott, J W	38,536	3,214
Elliott, R L	34,034	485
Ellip, M R	36,885	606
Ellis, D	33,534	1,157
Ellis, L	49,204	8,955
Ellis, N W	34,179	221
Ellis, R G	55,151	9,167
Ellis, R L	41,955	628
Ellis, R R	30,505	742
Ellis, R W	38,371	
Ellwood, T G	61,582	12,927
Elmes, E D	30,247	929
Elo, J M	38,147	618
Elwood, R K	86,997	2,180
Emanuele, M	36,074	4,295
Embacher, S	32,434	837
Embleton, E J	34,390	
Embury, D E	44,579	2,116
Emergency Health Services	34,378,990	
Emerson, B	61,472	5,235
Emerson, H	30,651	902
Emmett, W	35,024	357
Emperingham, R A	60,706	2,165
Emsland, R W	38,083	
Emslie, H G	38,155	2,422
Endacott, N D	39,951	1,976
Enfield, R P	36,807	823
Eng, D	30,547	281
Eng, E S Y	36,813	
Eng, H C	31,780	
England, J E	45,847	9,975
Englehart, G	31,497	1,208
Engler, W	39,486	5,642
Engleson, W T	32,099	2,412
English, A J M	38,715	
English, R W	32,451	5,637
English, W B	46,309	11,554
Engstad, P A	68,944	5,815
Ennik, J H	31,125	2,971
Enomoto, R K	32,940	843
Ensing, G W J	52,898	6,628
Ensor, D N	31,583	1,600
Ensworth, C	36,730	739
Enwright, R J C	41,009	2,713
Epp, D D	36,016	1,211
Epp, H D	30,655	59
Epp, L M	32,517	2,776
Epp, P	48,506	2,982
Eppler, R W	36,214	427
Eraut, C B	46,762	1,791
Erb, N	34,618	2,808
Erdman, R J	36,825	1,142
Eredics, I K	40,080	3,893
Erfanifar, E	39,802	1,028
Erickson, C	47,545	1,116
Erickson, D A	34,569	1,353
Erickson, D W	34,340	2,634
Erickson, G W	56,100	4,287
Erickson, H A	40,408	2,721
Erickson, H P	44,163	439
Erickson, L C	35,415	2,121
Erickson, L J	43,061	1,497
Erickson, O R	34,905	369
Erickson, S	30,581	4,689
Erickson, W P	32,122	2,022
Erickson, W R	36,474	1,774
Erickstad, F	48,312	2,349
Erikson, L M	30,069	2,241
Erlandson, G K	55,184	13,168
Erlendson, R L	30,340	710
Ernst, H M	37,101	2,176
Errico, D	49,758	3,816
Errington, J C	48,696	8,316
Errington, J E	31,138	
Erskine, R I	31,421	
Escott, R W	31,878	524
Esmail, K	36,787	4,375
Eso, M J	33,685	518
Espenant, L G	44,037	9,276
Espenhain, A L	37,411	5,026
Esplen, V D	31,591	
Etheridge, B D	48,506	2,681
Euchner, R B	34,222	4,896
Eurc[illegible], W J	36,018	
Evanisky, H T	30,405	1,959
Evans, A L	30,042	
Evans, D	33,289	124
Evans, D	31,331	520
Evans, D J	35,154	696
Evans, D T	58,759	2,592
Evans, E	34,379	3,165
Evans, E	38,113	1,127
Evans, E J	31,012	28
Evans, G H	32,599	722
Evans, J M	35,913	5,416
Evans, J T	50,769	5,708
Evans, J T	31,957	583
Evans, K A	48,549	1,578
Evans, N	48,343	152
Evans, R I	39,806	
Evans, R J	32,083	1,296
Evans, S L	42,327	9,986
Everett, F K	31,986	
Everitt, D	33,976	3,023
Everton, F J	43,432	15,409
Eves, W E	40,017	6,215
Ewald, G M	36,180	5,076
Ewan, T J	32,515	439
Ewanchuk, M H	40,328	393
Ewing, K W	30,361	
Ewing, L	42,837	856
Ewing, L	32,197	4,882
Ewings, B A	37,737	1,079
Ewings, T A	41,691	153
Facchin, A R	36,586	1,177
Fagan, F E	52,539	1,712
Fagerlund, R J	39,430	1,628
Fahlman, D J	36,078	
Fahlman, R A	40,763	425
Fahlman, R W	44,925	7,386
Fairbairn, A	32,477	
Fairbairn, S J	80,555	3,102
Fairbrother, A F	34,439	1,088
Fairbrother, J	46,085	1,835
Fairburn, K D	52,653	10,413
Fairhurst, G F	30,187	
Fairhurst, J S	32,181	
Fairhurst, K B	38,427	6,241
Fairley, B	32,521	
Fairservice, R A	47,424	4,089
Faith, J M	33,449	2,642
Fakaro, J J	30,402	40
Falconer, D C	40,046	2,914
Falconer, G	30,093	
Falconer, J D	34,081	
Faliszewski, M J	47,614	6,479
Falk, B	33,872	651
Falk, G W	46,408	14,079
Falls, L J	43,903	1,394
Fan, P	31,302	2,714
Fansega, D	34,772	
Faoro, R	37,761	
Faragher, C F	33,131	
Faris, J D	43,885	7,889
Faris, K H	30,290	533
Farley, J	79,689	2,993
Farley, M	44,113	3,245
Farmer, L	37,071	2,154
Farnden, G	39,410	976
Farquhar, G A	48,120	51
Farquhar, R M	31,164	513
Farr, A K	40,800	6,933
Farr, J T	36,753	522
Farrally, V	60,134	2,378
Farrell, B R	38,594	7,184
Farrell, J E	63,249	8,977

	Salary $	Travel $
Farrish, E J	31,025	
Farry, J B	47,677	219
Farwell, J M	33,577	1,059
Farynuk, M S	35,515	
Fatin, N	78,087	11,007
Faulkner, E L	48,375	5,319
Faulkner, F	33,862	
Faulkner, M I	40,455	553
Faust, H L	33,238	
Fauville, D A	31,914	3,108
Favero, C	35,145	2,247
Fayad, D A	42,298	1,259
Fayle, T	33,356	1,685
Fazan, L B	36,974	
Fearon, M A	38,145	4,799
Fedorak, W J	45,440	7,928
Fee, A R	39,220	7,868
Feedham, V B	31,420	
Fehr, J W	30,850	2,289
Fehr, K L	35,080	
Fehr, L J	37,811	120
Fehr, O	31,992	15
Fehr, R G	39,447	6,933
Fehr, T S	38,714	
Feist, M D	32,537	
Feldinger, G M	31,134	705
Felker, B S	30,941	1,062
Fell, D J	34,437	
Fell, S T	35,710	1,497
Fellman, D V	38,809	1,353
Fellman, Y I	47,871	638
Felsing, J H	36,379	
Feltrin, D F	40,729	186
Fenger, B J	33,764	
Fenger, M A	42,965	7,493
Fenn, R S	40,501	6,142
Fennell, R M	36,087	595
Ferenczi, S E	32,328	2,260
Ferguson, D E	50,356	5,528
Ferguson, D J	30,433	
Ferguson, G R	30,761	6,017
Ferguson, J L	38,297	1,782
Ferguson, K B	31,853	246
Ferguson, M T	33,970	2,569
Ferguson, R H	66,531	3,487
Ferguson, W J	53,696	962
Ferraby, C H	31,922	1,506
Fetterly, L M	30,609	849
Fiander, H L	31,714	
Fiddis, R W	41,485	410
Fiddy, G	32,010	
Fiddy, K D	30,183	1,227
Fidler, W G	36,559	
Fieber, D F	51,123	4,568
Fiedorowicz, S	35,562	
Fiegal, H	33,823	728
Field, A G	37,635	986
Field, K	30,826	
Fielding, T G	59,352	5,537
Fields, D J	38,847	3,424
Figueiredo, J M	31,234	2,339
Filan, B R	54,340	2,747
Filiatrault, M	31,914	1,273
Filipchuk, L E N	35,590	
Finall, D A	67,869	4,048
Finamore, R	35,876	7,408
Finch-Field, E D	30,332	
Finden, D	35,391	
Finding, C	38,532	1,738
Findlay, L	32,318	1,828
Findlay, M E G	35,303	
Findlay, R B	35,444	6,323
Finger, U	47,902	1,142
Finlay, D R	43,850	7,362
Finlay, M C	38,410	8,183
Finlayson, H N	34,794	5,898
Finlayson, R B	33,422	
Finnerty, M B A	30,320	1,050
Finnie, J O	48,535	3,317
Fipke, N D	34,525	404
Firbank, J A	38,882	11,853
Fischer, I E	52,336	19,595
Fischer, J G	44,442	2,393
Fischer, K E	55,832	680
Fish, G R	30,879	
Fish, L E	48,502	5,427
Fish, M	34,090	1,474
Fisher, E W	38,696	23
Fisher, G L	74,867	8,215
Fisher, I	35,440	
Fisher, M V	37,774	1,504
Fisher, V J	30,813	354
Fisk, B G	34,374	
Fisk, R	86,038	3,067
Fisk, W G	40,387	
Fissel, J R	37,692	6,257
Fitchett, D R	41,119	220
Fitchett, R F	31,414	
Fitzgerald, K	31,397	
Fitzpatrick, T J	41,317	5,996
Fitzzaland, R	62,743	5,738
Flach, R E	31,456	667
Flack, A D	48,779	503
Flack, I M	30,709	57
Flanagan, L J	30,277	
Flanagan, P R	35,413	1,339
Flanders, D T K	30,319	
Flann, D A	37,679	1,670
Fleck, J L	32,333	1,829
Fleet, E	31,175	218
Fleetwood, C	31,855	881
Fleming, J W	31,615	33
Fletcher, E F	39,878	
Fletcher, J	33,788	
Fletcher, L M	39,054	4,967
Fletcher, T M	30,542	7,216
Fletcher, V E	43,987	4,253
Fletcher, W A	64,559	12,283
Flett, C E	34,206	1,558
Flett, S J	34,287	363
Flewelling, D J	35,669	
Fliczuk, J G	57,659	4,078
Flinn, B J	35,539	2,542
Flintoft, D G	54,444	5,914
Floor, J A	30,398	
Florian, M L E	33,321	2,654
Flower, R A	32,400	679
Flynn, B G	35,441	16,021
Flynn, D W	47,752	11,223
Flynn, J	32,221	1,127
Fochler, G L	33,819	60
Fochuk, V I	32,767	1,707
Foden, S	32,667	1,146
Foderingham, E	33,825	
Folonoff, P	41,583	5,438
Fogal, D	30,206	
Fogel, D J	30,678	1,557
Fogelberg, L	31,201	487
Foisy, C R	30,355	477
Foisy, G A O	33,689	3,367
Foisy, J J J	39,185	
Foisy, R	37,122	354
Foley, C J	36,671	1,044
Foley, R P	39,623	
Folkestad, D	37,170	
Follett, C	32,921	
Folmer, E L	31,432	5,935
Foncette, S	31,774	
Foo, G L	32,090	
Foo, L C	33,944	
Forbes, I D	38,410	
Forbes, I G	34,714	118
Forbes, J N	36,672	1,519
Forbes, R D	36,867	3,508
Ford, A M	34,483	3,580
Ford, B	59,252	738
Ford, D A	51,672	2,509
Ford, E A	96,519	313
Ford, J M	35,069	602
Ford, R D	33,732	
Foreman, R W	40,886	3,253
Foresman, E R	45,345	10,857
Forgaard, G R	40,667	2,658
Forhan, M F	36,879	
Forman, I K	50,174	815
Forrest, L M	38,225	1,417
Forrester, B [illegible]	30,641	
Forrester, S [illegible] V	44,218	764
Forrester, W W	39,527	79
Forrester-Pearce, S	54,253	31
Forrington, J W	36,723	1,429
Forseth, P E	31,989	205
Forster-Coull, E	32,767	6,665
Forsyth, T M	53,673	7,850
Forsythe, D S	44,829	4,621
Forsythe, J	36,053	
Fortier, M	30,969	653
Forty, T R	48,549	1,434
Foster, A E	31,746	
Foster, D	37,883	2,329
Foster, D M	42,803	
Foster, G C	34,673	118
Foster, J C	40,782	4,765
Foster, J K	39,036	4,123
Foster, R G	31,797	426
Foster, W E	38,054	7,166
Foster, W F-	66,212	13,501
Foubister, L	37,621	2,273
Foubister, M P A	34,179	767
Foucher, D	30,976	233
Foulger, G A	32,138	439
Foulis, B C	38,474	1,301
Fournier, B J	32,719	
Fournier, C	48,981	9,890
Fowler, P G	41,632	3,925
Fowler, R J	38,953	1,056
Fowler, R R	37,600	
Fowler, V E	35,531	2,689
Fowlie, B E	30,466	3,780
Fox, E M	39,381	231
Fox, G R	31,903	2,321
Foxgord, D	51,611	20,347
Fralick, J E	54,982	20,805
Frame, R V	32,583	
Frampton, H N	38,478	
France, R T	47,991	15,671
Francis, A D	31,992	497
Francis, D G	34,081	7,687
Francis, D R J	36,865	2,971
Francis, M	33,096	3,341
Frank, C M	32,250	1,317
Frank, R J	31,046	330
Franklin, E	35,876	2,078
Franklin, L W	44,081	4,857
Franklin, R L	34,481	
Fransson, L S	51,703	18,753
Frantzen, M	46,007	2,854
Franz, I R	32,058	
Fraser, B	31,355	1,038
Fraser, B A	45,374	7,819
Fraser, D T	51,798	6,217
Fraser, I G	58,453	373
Fraser, K J	38,154	2,746
Fraser, L E	31,855	2,152
Fraser, N J	39,443	295
Fraser, R	33,438	989
Fraser, R A	50,597	1,784
Fraser, R D	33,187	
Fraser, W G	34,412	
Fraser, W J	31,828	
Frazer, G C	33,841	4,920
Frechette, T D	47,102	2,859
Fredell, R A	35,970	
Frederick, N	37,818	2,219
Frederiksen, M A	36,065	152
Fredrickson, R A	30,675	899
Freebury, K	33,512	2,911
Freed, D E	50,306	6,577
Freed, K C	48,467	261
Freeman, B L	46,402	
Freeman, H J B	49,828	10,232
Freeman, P	30,064	2,235
Freeman, R D	30,024	
Freeman, W E	60,706	15,208
Freer, D	30,254	501
Freer, G L	40,052	21,125
Freiberg, T J	41,029	3,680
Freiburghaus, A S	32,197	69
French, A F	32,033	
French, D L	47,731	82
French, F K	36,436	
French, L J	30,076	1,725
French, S P	32,373	107
French, W	31,554	
Frew, P K	40,820	837
Frey, J R	47,396	3,148
Frey, P R	48,875	3,975
Friberg, M P	32,707	
Frick, E A	33,302	
Friend, J B	30,366	726
Friend, J F	39,516	2,286
Fries, R J	30,185	191
Friesen, C G	36,981	2,353
Friesen, G P	31,092	
Friesen, H K	36,723	13
Friesen, H R	42,268	
Friesen, L	46,762	1,034
Friesen, M M	36,005	2,591
Friesen, R	32,138	791
Friesen, R S	65,527	17,068
Friesen, V	44,171	902
Friesen, W	38,429	
Friess, L A	32,088	2,693
Friis, L K	32,280	330
Frisk, J A	49,496	2,922
Fritz, E C	31,347	
Fritz, S K	32,066	5,841
Frizzell, V D	31,899	814
Froehlich, K H W	39,211	248
Froese, F	30,639	291
Frolick, V M	56,872	3,299
Froment, H J	31,794	

	Salary $	Travel $
Froment, P P	41,027	631
Fru, R A R	32,910	474
Fry, A D	51,226	4,890
Fry, W C	46,754	3,368
Frymire, D P	31,075	411
Fuchs, K W A	31,657	
Fuglem, P L	49,995	7,099
Fuhr, B	37,559	9,990
Fujimura, G	32,917	96
Fukumoto, J J	39,938	1,488
Fukushima, E	36,319	2,418
Fuller, B F	34,916	2,911
Fuller, G J	30,155	
Fuller, J D C	38,336	
Fuller, J W	47,488	
Fuller, R D	37,465	962
Fullerton, B E	32,618	2,471
Fullerton, S	33,218	432
Fullerton, W R	36,251	78
Fulmer, M E	65,046	2,053
Fulton, J A	34,099	5,050
Fulton, L J	36,658	2,220
Fulton, M J	30,340	809
Fumalle, M J	42,182	8,296
Fundas, A	37,356	890
Fung, A	34,169	2,183
Fung, C	41,425	234
Funk, A A	33,402	8
Fur, C	52,184	4,331
Furness, R	37,534	1,147
Furnival, P J	46,616	497
Fyles, R A	57,020	16,440
Gabbs, G J	34,800	7,123
Gabelmann, E E	36,478	1,267
Gabert, J A	40,548	1,079
Gabler, R D	37,546	
Gabriel, P C	32,945	
Gabrys, J B	51,931	720
Gaffney, W R J	31,759	504
Gage, R	46,480	1,936
Gagne, J E	39,223	2,258
Gagne, S D	37,904	1,173
Gagnon, E A	32,164	4,845
Gagnon, E G	36,440	1,269
Gagnon, J	35,007	171
Galbraith, D M	46,281	5,381
Galbraith, G F	40,651	80
Galbraith, J	32,362	382
Galbraith, W R	35,978	337
Gale, P F	30,609	404
Gale, S W	51,064	16,126
Gale, T L	36,523	
Gall, D W	32,565	
Gall, M J	30,650	1,379
Gallagher, B H	36,326	
Gallagher, J	34,202	
Gallagher, K L	34,725	
Gallant, N D	31,403	893
Gallard, A M	38,732	1,975
Gallaway, M J	35,348	450
Galloway, R A	43,840	
Galloway, W	48,538	16,931
Gallpen, B G	31,852	1,723
Galpin, G T	34,154	7,013
Gamble, I S	35,254	640
Gamble, M A	42,280	14,614
Gambling, P R	35,412	1,405
Ganderski, E	41,256	2,971
Gandy, W G	54,287	
Gann, S J	37,777	1,497
Gannon, P R	36,425	117
Garden, L M	32,551	68
Garden, R	31,514	
Gardiner, C	32,873	
Gardiner, T M	50,069	2,570
Gardner, K	34,186	
Gardner, L F	36,665	790
Gardner, P A	50,715	535
Gardner, P L	51,453	5,320
Gardner, P N	49,228	8,253
Gardner, S	32,239	2,697
Garfinkel, L	32,142	1,690
Garlinge, J A W	51,036	7,736
Garner, D	43,571	5,639
Garner, M L	33,460	2,151
Garoupa, U	32,678	1,648
Garrison, B A	52,468	6,052
Garside, G R	34,494	1,848
Gartrell, C	36,328	9,704
Garvin, W M	33,539	899
Gash, S	34,737	
Gaskill, J	38,024	7,616
Gatenby, S M	39,024	1,855
Gates, B R	43,061	2,640
Gates, D P	43,161	843
Gates, N J	30,163	5,079
Gates, S	35,007	
Gatto, B J	30,139	
Gaucher, C E	46,067	8,418
Gaudry, D G	42,624	2,456
Gauley, R A	35,007	1,082
Gaunt, B E	36,079	3,493
Gauthier, R L D	32,294	
Gavaghan, J	38,859	7,187
Gay, R C	42,450	2,281
Gayowski, T W	39,447	5,032
Gear, L	31,878	9
Geary, K	36,986	10,388
Geddes, G S	38,254	8,379
Geddes, L W	62,712	5,947
Gedye, A C	44,367	536
Gee, B C	59,352	16,888
Gee, W	37,500	1,494
Geerdink, N A	53,281	7,036
Geernaert, D R	41,465	221
Geisler, M	54,784	6,937
Geldart, H G	44,921	10,161
Gelette, G W	31,235	1,809
Gellatly, A	34,466	794
Gemmell, M	30,068	
Gentleman, G E	39,681	4,623
Gentleman, R W	44,199	4,750
Gentles, D D	39,981	
George, D	32,841	1,586
George, D M	59,864	12,820
George, F	31,922	968
George, P	39,432	946
Gerber, H S	47,991	1,797
Gerbrandt, J D	48,549	388
Gerdes, E L	55,381	5,371
Gergely, D J	36,098	322
Gerhardt, D R	32,024	487
Gerhart, B R	35,562	1,034
Germain, A	37,512	2,423
German, G R	54,753	1,751
Gerow, A G	45,161	
Gerow, D J M	31,990	
Gerraghty, D E	38,485	223
Gerrard, K G	32,942	
Getz, R J	44,367	1,150
Gevatkoff, P	46,298	3,391
Geyer, W A	35,236	
Ghislain, H	30,401	2,455
Ghosh, R K	38,662	696
Gibb, J E	36,085	2,258
Gibb, P L	32,850	
Gibbard, K W	33,298	870
Gibbon, G G	37,681	
Gibbs, R E	32,668	1,087
Gibbs, T R	53,884	10,032
Giblak, H M R D	36,005	2,261
Gibson Robertson, C	37,788	
Gibson, A G	39,162	
Gibson, C F	44,526	
Gibson, C W	31,525	1,067
Gibson, G E	34,303	520
Gibson, I	36,710	414
Gibson, J L	64,148	1,934
Gibson, K	47,186	2,063
Gibson, M E	30,437	
Gies, W R	36,890	4,935
Giesbrecht, W J	34,504	7
Gifford, B T	42,395	
Gilbert, D E	52,388	10,845
Gilbert, D E	64,948	9,562
Gilbert, E A	39,165	5,820
Gilbert, F R	59,712	7,839
Gilbert, K G	38,035	
Gilbert, M	43,568	7,037
Gilburg, L M	32,419	
Gilchrist, P E	49,342	5,392
Gildersleeve, M	31,065	
Gilding, D M	31,852	
Giles, H W L	51,187	5,569
Giles, J G	33,112	1,098
Gilfix, E	36,176	1,286
Gill, C P S	31,922	3,384
Gill, G	36,630	
Gill, I S	31,305	2,903
Gill, K G	32,219	
Gill, W	30,488	2,503
Gillan, A A	31,922	
Gillard, L C	31,685	
Gillespie, A J	38,882	4,898
Gillespie, B J	33,997	3,694
Gillespie, N K	51,558	1,772
Gillett, D W	35,178	3,307
Gillett, G E	34,586	1,744
Gilliam, J M	30,253	852
Gilliard, G E E	38,609	
Gillich, L P	33,566	137
Gillies, D W	32,155	
Gillies, J	52,949	1,383
Gillies, R A	31,322	254
Gillies, V C	31,885	233
Gillin, S	32,225	6,984
Gillingham, J M	58,758	2,723
Gillings, J W	38,081	1,443
Gilmore, A L	34,609	
Gilmour, H	34,487	2,499
Gilmour, L D	39,772	414
Gilmour, R W	32,714	7,992
Gilmour, W J	37,735	
Ginther, D L	38,070	136
Ginther, D M	36,672	231
Girard, M J	34,373	3,241
Girard, R W	42,224	4,880
Girvin, R A	42,428	1,013
Giske, R C	37,101	985
Giza, R M	30,353	1,270
Gjerde, W E	36,261	1,929
Gladeau, G	34,822	1,923
Gladysz, S D	55,212	3,942
Glasgow, J	30,442	776
Glass, N J	44,475	7,606
Glassford, D W	31,083	236
Gleave, D R	32,403	
Gleeson, M	36,821	883
Glemnitz, P F	42,820	2,971
Glen, A L	31,171	254
Gleusteen, J	36,005	2,085
Glew, W H S	39,486	1,824
Glover, A J	50,778	4,446
Glover, G	34,483	1,165
Glover, M E	33,730	311
Glover, N J	30,902	453
Gluns, D R	39,608	3,102
Goard, D S	33,194	
Gobillot, J A R	62,927	1,341
Gobin, G P R	32,153	
Goburdhun, C N	40,176	
Goburdhun, R S P	32,421	
Goddard, M E	33,151	
Goddyn, A T	37,300	202
Godfrey, C G	49,477	4,737
Godfrey, D K	43,161	628
Godfrey, M	35,045	2,448
Godfrey, R	43,174	968
Godfrey, R	30,071	1,035
Godin, J A	38,882	4,805
Godler, C J	32,083	485
Godlonton, R J	32,314	508
Godsiff, M	36,098	1,184
Godwin, O J	33,193	10,515
Goertzen, D A	34,680	1,516
Goglin, M J	32,565	353
Goheen, J P	36,031	
Gold, K	30,724	
Gold, S	30,491	
Goldade, A M	42,712	3,272
Goldes, S A	37,621	8,196
Goldie, N D	41,524	587
Golding, P S	30,530	
Goldsbury, E A	34,795	248
Goldsmith, C	32,178	2,290
Golia, P W	32,699	
Gondek, V	35,525	365
Gooch, D	32,968	
Good, A H	36,209	2,653
Good, B H	50,859	6,267
Good, G L	33,262	
Good, H L	64,112	
Good, K J	45,492	10,611
Goodchild, R H	31,164	409
Goodrich, C	37,005	2,807
Goodson, J T	32,775	5,245
Goodwin, C J	30,041	
Goodwin, D	36,708	785
Goodwin, P	31,994	
Goodwin, W R	44,573	3,359
Goold, G A	40,136	596
Goos, G	50,395	86
Gorbahn, H W	41,543	13,515
Gordon, D C	31,444	
Gordon, H W	61,680	12,223
Gordon, J	37,966	
Gordon, J A	48,467	221
Gordon, K G	46,049	1,047
Gordon, K L	40,129	2,178
Gordon, K R	37,039	
Gordon, M U	34,417	8
Gordon, R C	45,352	1,342

	Salary $	Travel $
Gorley, R A	54,919	11,280
Gorman, D W	42,367	4,045
Gor[illegible] D	30,737	8,756
Gorseau, E A	34,253	240
Gorsline, K R	39,287	1,218
Gorsuch, D R	34,578	784
Gosling, G D	30,632	2,157
Gosnell, D A	32,343	2,166
Gosney, T F	32,776	328
Goss, T A	33,760	
Gosse, C E	35,211	84
Gosse, M G	56,450	611
Goucher, K J	33,531	2,109
Goudie, J W	50,367	5,052
Goudreau, C	33,724	10,006
Gough, D G	50,765	13,765
Gough, N A	47,805	3,037
Gough, R	46,246	3,551
Gould, J R	40,668	
Gould, R	31,369	1,099
Gould, R D	47,998	
Goulet, L A	42,145	5,799
Gour, A L	31,153	407
Gourley, R T	37,221	
Goutier, J	31,094	1,822
Gover, N F	38,239	1,751
Gow, M C	41,232	1,313
Gower, K J	57,210	3,633
Gowman, E S	43,847	8,199
Goy, R W	45,990	605
Goyer, B	32,367	1,553
Grabinsky, R	30,002	
Grace, J A	39,037	1,785
Grace, R	46,383	3,921
Grace, R G	31,903	1,640
Gracey, G D	46,567	581
Gracey, R	39,329	3,268
Gradnitzer, M M	41,001	5,310
Gradwell, D A	33,182	2,927
Grady, C B	38,022	
Grady, M F	51,013	12,477
Graham, D	41,004	7,122
Graham, D A	35,305	2,456
Graham, D R	34,473	
Graham, G E	36,467	331
Graham, J	32,551	
Graham, J B	83,242	16,950
Graham, J L	42,674	2,812
Graham, K	31,007	129
Graham, L	41,535	
Graham, R D	43,282	6,450
Graham, R J	33,639	
Graham, R J	61,493	5,026
Graham, R T	33,770	874
Graham, S	44,565	4,672
Graham, T	36,709	
Graham, W M	36,632	3,306
Graham-Cumming, A	40,870	963
Graham-Cumming, S C	36,005	130
Grahame, K G	39,145	2,401
Grainger, W M	46,991	3,061
Gram, C A	32,617	1,559
Grandage, W E	37,003	1,195
Granger, S A	38,562	648
Grant, A J	39,290	5,636
Grant, D	44,953	2,857
Grant, D J	30,471	1,882
Grant, D W	44,491	6,686
Grant, F R	35,913	519
Grant, G	49,769	921
Grant, G D	43,409	2,236
Grant, J E	58,991	
Grant, P N L	60,336	8,699
Grant, R G	48,009	8,253
Grant, R H	31,892	11
Grant, W J	66,887	6,216
Grantham, A	32,989	
Grassi, P	34,937	
Graves, G W	35,890	
Gray, A S	68,944	
Gray, B	68,944	6,160
Gray, D D	30,777	2,906
Gray, D R	37,228	705
Gray, D S	35,054	1,477
Gray, G	35,538	1,041
Gray, J B	59,352	19,543
Gray, J E	59,352	10,586
Gray, J T A	51,558	5,897
Gray, L M	42,168	383
Gray, M E	44,040	3,635
Gray, M H	35,942	2,804
Gray, P F	31,922	7
Gray, R R	46,251	5,542
Gray, R W	35,603	1,277
Gray, S	68,482	6,861
Graydon, T W	34,847	
Grayson, V	33,472	383
Grayston, R	32,650	609
Graziano, J R S	46,762	1,064
Greeff, L K	32,754	3,246
Green, A A	30,117	3,588
Green, B	31,749	423
Green, B J	52,474	6,776
Green, B J C	34,569	989
Green, C N	37,796	5,380
Green, E A	35,389	1,851
Green, G D	33,678	1,130
Green, G L	34,127	
Green, J	42,554	4,065
Green, J A	32,070	
Green, J R	41,960	3,781
Green, K P	36,790	6,168
Green, M J	32,253	452
Green, R A	33,844	
Green, R N	45,562	2,843
Green, S	32,294	36
Green, S D	30,355	799
Green, T D	33,397	3,167
Green, T D	34,970	322
Green, T K	43,466	310
Greenall, T M	38,882	6,799
Greenberg, D	46,674	10,798
Greene, E J	30,451	1,259
Greene, M	39,919	740
Greene, T L	49,484	14,415
Greenfield, J V W	52,054	255
Greenfield, R R	54,069	5,824
Greenhalgh, K B	37,519	
Greenhill, C J	61,913	24,260
Greeniaus, B	34,706	5,023
Greening, S R A	38,484	4,180
Greenlaw, B	42,008	48
Greenley, D W	39,974	5,547
Greenman, M	49,496	6,697
Greensides, J V	32,913	
Greenway, K T	37,569	1,366
Greenwood, J K	39,418	718
Greenwood, J R	36,723	4,590
Greer, B H	50,857	1,201
Gregg, J	47,729	2,821
Gregory, J P	72,976	4,027
Gregory, T	35,497	422
Greig, L V	34,902	872
Greig, M G C	46,878	2,946
Greig, R A	39,502	
Greinacher, N	41,300	2,042
Greiner, D L	33,421	3,492
Greiner, J	34,072	1,233
Grelson, F A	43,487	
Grelson, R D	39,669	
Gremm, R M	38,201	18,755
Greschner, R	38,521	2,214
Gressel, S T	30,286	
Grewal, H S	30,798	2,320
Grewar, E E	36,118	1,583
Grewar, P J	58,827	6,116
Grewsmuehl, C	34,824	689
Gribling, D	30,794	534
Grieve, D A	48,535	1,369
Grieve, W G	31,989	206
Griffin, D P	48,019	4,679
Griffin, J R S	52,456	3,109
Griffin, R B	34,478	1,397
Griffith, B L	30,888	3,864
Griffith, C M	35,876	9,461
Griffith-Cochrane, J	32,304	807
Griffiths, J J	37,248	2,617
Griffiths, P E	34,984	
Griffiths, R P	34,324	
Grimaldi, S K	34,345	8,913
Grimm, R W	30,580	1,460
Grimmer, D L	30,056	839
Grimmer, D M	53,930	22,072
Grimsdell, R S	41,583	2,843
Grindon, P A	30,380	403
Gripich, S G L	51,558	6,204
Gris, J L	30,517	2,605
Grist, C M	46,775	770
Griswold, M H	55,937	1,015
Grivel, R	45,545	11,781
Groetchen, V W	30,243	178
Grof, I	46,535	3,858
Gronert, P H	50,278	1,633
Gronvold, E N	38,523	
Groom, J W	43,718	2,284
Groom, W L	39,679	5,093
Groome, B W	34,275	
Grossling, F	30,526	290
Grout, R J	35,033	6,234
Groutage, W L	44,944	6,875
Grove-White, G R	63,508	697
Groves, J C	59,352	
Groves, J M	40,149	1,071
Groves, R G	43,979	626
Grozier, G F	30,107	
Grozier, K B	38,285	981
Grunau, J	60,981	1,884
Grunert, B A	36,665	546
Grunerud, G D	42,634	1,344
Grunewald, B W	33,937	1,934
Grybos, F	30,036	
Grypuik, R G	33,896	99
Guasparini, R	81,894	4,202
Gubbe, R M	49,884	4,749
Gubbels, P M	48,502	1,487
Gubbins, A G	36,841	2,841
Gudgeon, G K	32,745	
Guenard, S J	32,855	667
Guerin, L D	33,376	784
Guest, J L	37,079	708
Guido, J P	43,886	1,804
Guidon, R B	40,042	1,877
Guilbault, A B	52,277	2,458
Guilbault, J L	32,146	1,258
Guild, M B	33,521	264
Guilhamoulie, R F	31,541	542
Guillon, F E	33,536	1,982
Guinn, D R	30,112	2,981
Guise, P C	48,727	956
Guite, M	32,063	557
Gulbransen, P	50,168	
Gunderson, E L	52,949	11,314
Gunderson, J	30,782	2,337
Gunderson, R E	44,268	
Gundry, F H	37,481	96
Gunn, A	33,039	136
Gunn, L J	33,114	1,949
Gunnarsen, D E	34,823	214
Gunnarson, A R	34,906	2,862
Gunther, D	46,160	4,834
Gunther, L E	31,795	554
Gupta, R	37,148	1,418
Gursey, G A	54,112	13,875
Gurski, B	34,361	
Gusola, D J	30,574	24
Gust, S M	33,475	1,690
Gustafson, E E	35,525	1,616
Gustafson, R T	32,436	
Guthrie, J A	47,092	6,360
Gutzmann, D A	36,161	2,349
Guy, J	33,122	1,105
Guyton, T E	36,725	8,308
Gwilliam, J C	31,903	1,761
Gysbers, L	34,409	3,270
Haas, R C	48,549	763
Haazen, D S	62,835	11,211
Haboosheh, H	38,611	503
Hacking, R A	37,243	
Hadden, S M D	35,936	2,506
Haddock, B O	37,541	
Haddock, S	30,650	3,219
Haddock, V L	32,855	
Haddow, C	37,434	1,626
Haddow, W M	31,348	
Haden, M	32,158	25
Haden, M G	37,098	
Hadfield, P L	33,052	3,920
Hadland, C	36,528	1,841
Hadley, S E	52,223	1,706
Haegert, S A	34,353	2,130
Hagel, K W	36,679	2,745
Hagelin, G	31,251	
Hagen, D W	40,358	
Hagen, M M	35,729	
Hagen, P L	38,554	1,959
Hagensen, R H	31,469	75
Haggarty, J C	41,329	2,772
Haggerty, M M	32,517	
Hagglund, M D	31,780	305
Hagman, R J	43,180	
Hague, D C	31,356	4,328
Hague, J J	47,843	3,889
Hahn, D E T	30,795	
Hahn, J	31,509	
Hahn, R J	33,199	442
Haigh, D R	32,666	510
Haight, D M	37,641	
Hailes, N T J	37,386	132
Hails, D	30,402	2,568
Hakanson, W	35,557	1,119
Halabourda, S M	34,541	
Halbert, T J	75,538	6,186

	Salary $	Travel $
Haldin, C J	38,979	197
Hale, B A	36,723	860
Hale, M G	42,905	137
Hale, R B	31,852	513
Hales, G W	59,352	41
Hales, S P	32,631	
Haley, B L L	43,559	1,860
Haley, G	30,095	
Haley, J	34,661	1,250
Haley, J M	45,125	5,221
Haley, P F	50,683	1,091
Halkett, A H	30,834	336
Halko, L M	35,525	359
Hall, A A	33,579	1,284
Hall, B M	48,696	1,028
Hall, C T	38,178	35
Hall, D M	34,312	
Hall, D W	58,735	13,400
Hall, D W	33,865	4,068
Hall, E C W R	50,777	689
Hall, E J	37,154	7,069
Hall, E M	33,400	551
Hall, G	51,558	636
Hall, I B	33,557	
Hall, J	30,499	3,698
Hall, J R	52,325	3,712
Hall, J R	51,558	4,036
Hall, J T	62,076	5,473
Hall, K M	38,502	139
Hall, L D	36,867	1,455
Hall, L J	45,247	4,983
Hall, P M	44,800	4,834
Hall, R A	35,086	634
Hall, R E	41,934	2,388
Hall, R M	40,908	347
Hall, S V	33,637	127
Hall, T H	57,470	9,758
Hall, W E	54,776	2,967
Halladay, D R	57,551	8,566
Halladay, H H	34,365	
Hallam, J T	31,426	558
Hallam, K M	43,416	482
Hallam, M A	45,050	2,820
Hallas, B	33,082	697
Halldorson, H L	35,745	
Hallett, W L	32,256	1,686
Halliday, B	33,633	1,337
Halliday, D V	32,784	
Halliday, N A	39,966	
Halliwell, J D	37,814	422
Hallman, R D	41,583	6,858
Hallstrom, J H	31,512	444
Halpin, M	31,186	2,637
Hals, O	48,502	1,984
Halsey, K L	33,848	1,151
Halsey, T G	55,899	19,414
Haluschak, M E	40,406	2,242
Hamade, G E A	40,801	2,521
Hamaguchi, J R	33,360	1,628
Hamann, I R	46,236	2,421
Hamdi, R D	38,362	
Hameluck, E F	42,905	948
Hamer, W E	31,582	4,024
Hames, D J	44,908	8,215
Hamilton, A B	46,083	2,049
Hamilton, A N	35,317	11,303
Hamilton, D L	31,903	4,873
Hamilton, E H	46,897	7,358
Hamilton, J R	33,265	2,420
Hamilton, K C	34,034	200
Hamilton, N A	30,984	3,407
Hamilton, R	30,146	1,134
Hamilton, T	45,475	5,757
Hamilton, T N	39,982	1,768
Hamilton, W T	34,118	
Hamlet, D J	45,744	5,468
Hamlin, J F	36,828	459
Hamm, A D	32,917	2,640
Hamm, M W	31,580	1,882
Hamm, V E	53,303	2,235
Hammell, M F	40,742	5,579
Hammersmark, D E	39,923	
Hammett, D J	47,819	8,059
Hammett, L	31,884	1,802
Hammill, C B	37,035	1,268
Hammond, G	39,859	568
Hammond, R J	42,726	8,294
Hamner, T	31,575	
Hamre, W F	49,234	7,628
Hancock, J T	51,106	2,517
Hancock, L G	35,943	1,889
Hancock, S B	32,278	1,784
Hand, J D	32,943	
Handley, D P	42,237	2,503

	Salary $	Travel $
Haner, J M	32,354	480
Hanham, L A	30,460	
Hankey, J M E	34,291	470
Hanlin, M J	32,631	1,469
Hanlon, L M	38,570	2,847
Hanlon, M F	32,819	
Hanna, K	37,695	772
Hanna, S A	37,182	
Hanna, T J	31,574	
Hannah, B C	35,072	
Hannah, F J	44,895	867
Hannah, M E	30,219	965
Hanon, J C	37,483	1,475
Hanry, M R	37,693	6,733
Hansen, B C	36,351	
Hansen, B V	53,515	3,738
Hansen, B W	41,966	937
Hansen, C L	31,716	828
Hansen, K I	34,966	
Hansen, L W	31,861	
Hansen, M E	33,178	2,904
Hansen, P	32,536	83
Hansen, P T	30,710	195
Hansen, R G	41,683	1,595
Hansen, S E	51,558	6,370
Hanson, B S	30,662	
Hanson, E L	35,867	5,146
Hanson, J	32,683	941
Hanson, M	32,517	
Hanson, M	55,155	
Hanson, R E	54,061	3,128
Hanson, R L H	51,558	1,461
Hanssen, H W	41,425	3,669
Hanwell, B E	45,590	3,599
Happy, G W	32,164	50
Haraga, S M	53,561	2,902
Harbicht, D H	36,806	3,517
Harbicht, T N	34,060	601
Harbord, A L	32,228	2,543
Harcombe, A P	47,576	6,019
Harcombe, F	30,281	3,061
Harder, D A	30,744	
Harder, R S A	32,010	132
Hardin, R L	32,273	
Harding, L V	39,149	5,081
Harding, R G	53,628	952
Hardman, M G	51,952	9,498
Hardy, B J	36,903	1,700
Hardy, R L	58,165	1,682
Hardy, R W	33,356	725
Hardy, T B	36,318	
Hare, A S	46,555	1,458
Hargreaves, D	49,093	5,060
Hargreaves, D R	52,456	2,620
Hark, H H	34,131	4,632
Harker, G R	36,080	2,441
Harkness, M	33,282	1,119
Harkness, T P	47,692	14,060
Harl, P L	30,954	120
Harley, B	30,900	918
Harms, W N J	40,038	
Harms, W V	41,283	1,197
Harnadek, M	36,085	3,595
Harney, L	53,410	1,575
Harold, R E	50,788	15,917
Harper, B M	38,863	1,902
Harper, E D	32,517	78
Harper, F E	42,224	6,165
Harper, P J	39,055	1,183
Harper, W L	33,312	5,183
Harris, B M	30,864	3,191
Harris, B S	32,915	3,199
Harris, D E	35,307	2,005
Harris, D N S	49,774	5,379
Harris, D P D	39,595	
Harris, I	31,922	1,033
Harris, J A	31,922	2,559
Harris, J N P	31,922	681
Harris, K N	35,978	
Harris, L	32,237	582
Harris, M R	46,404	12,090
Harris, R C	30,905	503
Harris, S	35,366	
Harrison, B	33,302	
Harrison, B A	33,852	
Harrison, B L	35,757	
Harrison, D M B	31,519	1,767
Harrison, E W	67,467	6,771
Harrison, G M	32,213	468
Harrison, K N	44,584	12,799
Harrison, L C	30,189	244
Harrison, M	32,517	31
Harrison, N J	44,709	2,275
Harrison, Y M A	38,428	2,159

	Salary $	Travel $
Harrop, C W	36,173	
Harrower, I J	31,932	3,979
Harrower, W L	36,688	7,919
Hart, F H	39,048	749
Hart, G N	42,083	1,204
Hart, J C	32,946	2,834
Hart, M A	30,584	1,642
Hart, R N	37,061	4,247
Hartien, D	34,800	16
Hartley, A M	37,170	86
Hartley, G	36,287	1,290
Hartman, D M	49,485	6,539
Hartman, H F	31,839	572
Hartman, N K	33,521	966
Hartner, K	31,852	
Hartshorn, G R	44,876	978
Hartshorne, H J	30,722	4,935
Hartt, B	31,855	110
Hartwig, D L	65,468	6,703
Hartwig, G A	35,708	3,690
Harvey, B R	33,698	
Harvey, D A	31,191	633
Harvey, G P	43,324	2,128
Harvey, R D	37,368	408
Harvey, S D	45,501	4,635
Harvey, S R	62,042	9,841
Harvie, T	53,161	
Harwood, M	34,178	1,250
Harwood, N E	41,461	1,577
Hasell, J A E	51,558	
Hassard, S	41,255	481
Hastings, N J	36,777	1,230
Hastings, T C	34,031	724
Hatch, R	36,501	
Hatherley, A M S	30,492	
Hatlevik, S	33,078	1,707
Hatten, R A	30,072	1,886
Hatter, I W	32,094	3,736
Hattie, R N	34,316	4,904
Haubert, V	40,095	100
Hauca, R	36,434	
Haugan, E M	39,583	1,526
Haugen, I L	32,757	
Haugen, S V	39,381	2,835
Haughton, D R	52,665	4,009
Haughton, E R	47,606	4,036
Haugo, G O	40,162	135
Hauk, C G	42,827	7,745
Haupt, E A	33,722	709
Haupt, K D	37,710	4,194
Hauth, S M	30,081	645
Havelka, M	30,764	2,069
Havelock, J	30,406	6,454
Havens, L A	45,800	2,000
Havercroft, J C	32,353	
Hawes, C	36,800	1,417
Hawes, G W	30,532	
Hawes, J G	30,912	4,935
Hawes, R S	45,675	1,466
Hawkes, R B	40,916	
Hawkes, R C	44,294	768
Hawkes, W J	32,201	39
Hawkey, G F	51,558	806
Hawkins, B A	30,888	2,950
Hawkins, C D B	40,817	7,247
Hawkins, D A	41,662	1,533
Hawkins, D B	46,162	2,115
Hawkins, L J	44,429	1,425
Hawksworth, C D	46,036	958
Hawksworth, D B	35,506	
Hawley, P D	31,992	176
Haworth, K D	38,153	2,717
Hawrys, B A	48,053	2,127
Hawrys, H J	42,168	560
Hawthorn, R S	37,509	2,744
Hay, J D	44,057	2,233
Hayden, D L	45,778	3,668
Hayden, F B	38,591	
Hayden, M A	34,685	1,613
Hayes, C M	30,946	2,497
Hayes, J	44,994	2,003
Hayes, P J	37,658	830
Hayes, R L M	30,082	
Hayes-Newington, L	39,432	807
Hayes-van Vliet, W	38,382	343
Hayhurst, C H	51,558	4,335
Haynes, C R	57,818	27,025
Haynes, K J	37,258	8,970
Haynes, W A	33,294	
Hays, V C	30,908	
Hayward, D T	30,987	2,337
Hayward, M	33,615	38
Hayward, R S	33,294	1,203
Haywood, D A	34,558	

	Salary $	Travel $
Haywood-Farmer, S C	47,009	9,669
Hazel, R J	32,722	3,038
Hazelwood, G W	30,927	
Hazledine, W R	49,702	
Hazlewood, A	54,947	9,780
Head, D R	32,708	1,372
Heagy, M R	36,335	1,195
Healey, N A	37,975	165
Heiman, J C	51,171	1,740
Heap, G W	39,735	
Heard, F T	55,155	697
Heath, R	45,146	7,195
Heather, S A	32,245	
Heatherington, R P	33,042	357
Heathfield, R G	33,098	2,045
Heathman, R L	43,061	6,683
Heayn, B I	49,480	1,121
Hebda, R J	38,536	2,106
Hebden, B	30,471	2,365
Hebert, D M	42,726	12,059
Hecker, J B D	39,526	11,059
Hedden, L H	32,132	704
Hedderson, J V	33,159	2,732
Hedin, T A	33,858	1,608
Hedrich, V	31,949	2,384
Heemskerk, A J	53,505	2,941
Heerspink, R C	30,726	
Hegarty, L J	31,230	
Heggs, W	33,091	168
Hegyi, F	64,039	29,571
Hehn, D R	61,903	6,200
Heidelbach, J	42,067	4,605
Heim, J A	37,230	5,072
Heinrichs, W G	32,100	2,698
Heisler, J P	31,137	
Heistad, R H	36,723	8,732
Hejjas, P J	39,488	2,647
Hellekson, R S	33,162	
Helmersen, A J	49,426	9,410
Helvoigt, H	35,656	1,808
Hemmerling, D L	31,327	
Hemming, D J	46,201	1,639
Hemminger, A D	30,532	
Hemmingsen, E V M	30,446	4,059
Hemphill, G	38,154	1,043
Hempseed, A B	38,124	45
Henders, K C	55,155	2,386
Henderson, C	89,256	10,925
Henderson, D M	52,641	2,364
Henderson, D R	34,648	
Henderson, G I	52,463	1,957
Henderson, G P	30,089	
Henderson, H H	54,399	3,173
Henderson, J A	41,331	2,248
Henderson, M B	37,460	47
Henderson, R F	40,015	
Henderson, R S	32,551	
Henderson, S	37,001	
Hendren, D F	51,558	2,237
Hendrickson, B R	33,278	5,406
Hendrickson, R C	30,576	
Hendry, R J	35,373	2,928
Hendy, C S	35,491	677
Hendy, D B	34,287	99
Hendy, F W	34,312	557
Henigman, J	43,561	7,487
Henley, V L	36,024	662
Henly, D G	32,918	2,817
Henney, B R	30,734	116
Hennig, M E	30,208	
Henning, D P	32,003	74
Hennings, E	30,877	
Henriksen, W L	34,134	
Henry, B	31,241	600
Henry, C D	35,380	
Henry, E	32,453	5,290
Henry, F G	39,639	576
Henry, G M	35,747	4,667
Henry, J	30,107	1,075
Henry, L F	37,172	
Henry, R J	47,156	867
Henry, R M	40,298	98
Henschke, N M	36,500	1,707
Hensel, L	30,643	1,075
Henson, P	32,873	3,595
Hensrud, D A	33,004	
Henswold, S W	37,419	81
Hentze, H C	33,576	1,599
Hepburn, F G	68,934	3,436
Hepburn, K A	43,559	885
Hepp, A N	54,597	10,807
Heppner, D G	33,690	3,162
Heppner, E J	32,925	2,193
Heppner, R G	36,555	

	Salary $	Travel $
Hepting, E	55,819	6,487
Hepworth, P I	37,637	168
Herbert, B W	32,034	
Herbert, J D	62,716	13,582
Herchak, R H	44,780	1,028
Herchmer, D H	44,678	5,352
Herman, D M	30,114	1,438
Herman, F D	55,249	2,380
Hermanson, D F	33,684	
Hern, A R	38,594	1,489
Heron, B B	30,707	
Heron, D R	36,084	
Heroux, C A	36,189	2,652
Herring, L J	48,047	6,947
Herriot, W D	36,753	5,581
Herron, M	35,473	2,164
Hershberger, C A	31,009	
Hertzog, G A	31,403	
Herzog, K	30,049	2,540
Hesketh, J	47,114	4,513
Hesketh, R K	39,004	8,766
Heslop, S	39,552	48
Hess, H	53,201	8,271
Hess-Dolgin, R	36,859	2,064
Hession, M K	38,865	2,514
Hester, J	34,143	3,190
Hetherington, R	37,127	11
Hewitt, C A	48,665	9,831
Hewitt, E W	54,082	
Hewitt, J R	35,273	
Hewitt, M	32,577	1,350
Hewitt, M P	63,238	3,044
Hewko, R A	45,082	
Hewlett, H W L	36,236	2,022
Hewlett, K	31,972	449
Hewson, C A	41,163	3,556
Heyes, G E	39,397	880
Heyland, J B	49,380	7,142
Heyman, G M	33,923	
Heyman, S L	31,175	199
Heywood, H D	41,834	
Heywood, S	32,128	
Hibbins, B J	44,767	3,641
Hick, V F B	45,269	7,502
Hicke, J B	35,479	
Hicke, K F	49,839	10,184
Hickey, R J	51,901	3,308
Hickl, W G	35,263	336
Hickmott, D L	35,655	
Hicks, E E	52,585	6,724
Hicks, R D	31,302	1,363
Hiebert, R J	30,751	
Higenbottam, D M	35,350	1,590
Higgins, C M	38,906	3,151
Higgins, G G	36,137	836
Higgins, J F	78,262	12,740
Higgins, J W	40,923	6,405
Higgins, K L	33,307	2,637
Higham, W M	33,138	
Highsted, J W	30,967	
Hightower, J	32,622	2,000
Hilborne, C D	30,813	2,002
Hildebrandt, A H	30,993	
Hiley, D E	31,270	
Hill, D B	35,641	395
Hill, D W	44,437	3,511
Hill, G C	41,058	1,179
Hill, G E	36,194	5,179
Hill, G R	36,587	3,409
Hill, J A	44,583	233
Hill, J M	58,989	4,634
Hill, J R	34,166	
Hill, J T	40,806	1,314
Hill, K A	32,517	
Hill, L	32,497	511
Hill, M E	38,906	4,180
Hill, M G	32,590	2,461
Hill, S	36,753	1,600
Hill, W G	36,089	
Hilland, E A	30,898	
Hillary, F J E	46,201	10,158
Hillborn, C	39,937	466
Hillian, D A	32,340	1,273
Hillman, K R	32,657	979
Hills, B G	42,840	2,635
Hillsden, R A	46,769	2,018
Hilton, H M	50,327	214
Hilton, J E	46,734	3,134
Hilton, W E	30,664	745
Hilts, W D	38,858	
Hinchey, T	35,079	4,422
Hines, B	32,863	26
Hiney, D M	30,119	
Hinnen, M R	35,596	3,999

	Salary $	Travel $
Hintz, E H	55,840	5,299
Hiob, E	40,090	2,392
Hirczy, B G	48,516	10,848
Hirst, C L	31,284	38
Hirsch, P	30,024	510
Hiscock, S M	31,058	1,528
Hiscock, T R	30,023	83
Hindal, V A	31,417	
Hislop, J M	32,517	315
Hislop, M W	62,684	3,345
Hitchcock, F J	32,774	19
Hitchman, H	42,331	954
Hives, T	31,836	
Hix, S C	39,689	100
Hlatky, R M	48,549	10,410
Hlavach, S L	31,171	
Ho, C L	32,124	1,377
Ho, D	37,777	1,079
Ho, D Y N	48,594	4,562
Ho, K W	52,953	2,228
Ho, T	31,284	
Hoar, R J	33,774	1,492
Hobart, R J	66,177	4,087
Hobbs, K D	34,480	797
Hoberg, A E	33,521	2,107
Hockley, T O	38,550	127
Hoddinott, S B R	52,594	2,869
Hodge, B A	71,931	31,577
Hodge, W S	34,099	737
Hodges, K	30,489	1,313
Hodgetts, L	41,486	832
Hodgkinson, R S	36,897	10,118
Hodgson, C	32,190	925
Hodgson, J	31,416	
Hodgson, R	32,908	1,425
Hodgson, T E	65,927	
Hodgson, W M	42,680	820
Hodkinson, C M	35,792	302
Hodson, F	37,563	250
Hoebel, M	49,467	7,083
Hoedel, S	30,141	
Hoehne, G E R	38,998	608
Hoem, J H	50,312	3,806
Hoff, L M	36,833	102
Hoffert, E	32,901	3,601
Hoffman, J M	31,123	
Hoffman, L	36,960	4,085
Hoffmann, E R J	46,636	2,335
Hoffmann, J C	37,039	
Hoffmann, S T	34,362	
Hoffner, R G	31,393	
Hofmeyr, H	31,856	775
Hofweber, J E	38,863	3,259
Hogan, C A M	34,529	17
Hogg, D A	31,179	1,014
Hogg, G J	55,678	866
Hogg, J W	69,913	1,011
Hogg, K V	33,873	
Hogg, L L	32,670	1,058
Hohm, H J	33,443	1,556
Hok, L J	33,380	289
Hokanson, A L	42,321	
Holden, B	45,543	1,844
Holder, P J	33,672	1,584
Hole, M E	32,069	95
Holland, B A	60,321	7,267
Holland, G A	35,525	1,394
Holland, G B	32,551	938
Holland, G L	36,710	2,797
Holland, R D	34,230	883
Holland, R H	49,948	4,200
Hollander, M J	50,399	3,461
Hollands, S C	30,062	
Hollifield, A A	36,480	199
Hollingshead, A	54,602	3,340
Hollo, J T	31,060	608
Holloway, L T	34,481	1,454
Holloway, R P	32,444	
Holloway, W B	51,558	1,117
Holm, C	32,590	927
Holm, D F	35,978	1,937
Holm, J G	37,950	198
Holm, L P	35,522	2,830
Holm, V A	48,490	6,750
Holman, P J	32,333	840
Holmes, C L	36,169	1,984
Holmes, D W	42,224	2,685
Holmes, K M	32,254	223
Holmes, M A	37,901	
Holmes, P R	30,706	929
Holmes, W R	35,137	
Holmgren, L	37,510	
Holowachuk, L	51,514	10,809
Holt, E	51,558	2,229

	Salary $	Travel $
Holt, W H C	80,617	3,859
Holtby, R.	37,762	1,816
Homer, A A	33,087	2,983
Homoky, S G J	41,434	5,511
Honey, M L	31,314	304
Hong-Tai, E	34,934	
Hood, D R	31,939	
Hood, L	38,411	2,652
Hood, M A V	32,082	1,426
Hood, W J	31,797	15,233
Hook, W D	41,841	11,828
Hooper, A C	34,675	239
Hooson, A E	40,268	5,076
Hooton, R S	42,969	9,541
Hoover, A L	41,400	545
Hope, N	65,573	30,809
Hopewell, J.	54,246	8,199
Hopkins, J B	37,621	4,617
Hopkins, J W	44,433	6,606
Hopkins, N P	35,876	3,853
Hopkins, W J	36,779	3,287
Hopp, R W	50,343	491
Hopp, W R	33,758	948
Hora, Z	52,104	5,355
Horan, A	33,489	1,114
Horbay, D E	31,926	
Horel, B G	30,107	5,204
Horkoff, M J	34,668	1,436
Horley, G R	30,714	
Horn, C	40,628	
Horncastle, J R	41,371	3,400
Horne, D A	33,522	1,570
Horne, D V	53,219	10,038
Horne, G J	54,825	1,631
Horne, I M	90,199	
Horne, P E	40,231	
Hornell, J E	40,808	
Horner, A R	62,574	2,750
Horner, S B	35,667	4,554
Hornland, D C	32,310	815
Horsnell, A W	55,718	2,613
Horton, D	31,320	1,532
Horton, J L	51,556	3,626
Horton, M J	40,008	124
Horvath, D P	30,461	2,113
Horvath, M R	35,804	322
Horvath, S.	41,867	782
Horvath, S M	47,903	249
Horwood, J A	49,568	818
Hosein, B M	49,874	121
Hosick, J	49,152	2,805
Hoskins, W G	49,967	5,370
Hossie, J M B	31,843	1,115
Hotchin, C	30,842	2,168
Hough, R D	49,302	1,183
Hough, S J	37,452	2,069
Houghton, A	50,668	
Houghton, A	37,448	419
Houle, F	33,763	933
Houlind, W D M	32,333	920
Hoult, C M	32,073	2,304
House, G W	31,393	
Housechild, W	39,327	2,125
Houseman, J A	31,711	
Houston, D L P	35,491	570
Houston, L J	36,858	1,066
Hovde, M J	36,521	626
Howard, B.	37,650	1,790
Howard, D M	32,449	
Howard, E A	36,672	668
Howard, E J	47,035	1,627
Howard, G	49,280	3,344
Howard, W G	58,330	12,574
Howat, R J	30,030	17
Howbold, M	44,681	2,265
Howe, B W	34,993	70
Howe, J W	51,788	3,750
Howe, M T	40,165	256
Howell, D	32,527	
Howell, M J	33,280	
Howell, P C	34,320	1,710
Howell, R V	38,800	2,658
Howell-Jones, G	45,446	633
Howells, M E	51,013	913
Howes, D E	41,571	2,838
Howes, I T	51,558	3,143
Howes, J	44,206	7,662
Howes, K.	37,286	5,158
Howie, K R G	39,650	
Howie, R.	41,239	6,512
Hoy, T	48,696	5,420
Hoyles, S.	44,882	3,099
Hoyrup, A R	41,115	55
Hoyrup, J D	45,385	961

	Salary $	Travel $
Hrechka, K	38,583	3,765
Hryciw, H J	33,364	5,152
Hrycun, D J	50,937	1,010
Hubbard, L T	55,633	8,915
Hubbard, S W	39,256	546
Hubbard, W F	37,925	319
Huber, R F	36,957	10,489
Hubert, G J	30,610	
Hubner, T	32,196	4,885
Huck, R E	34,297	4,564
Huculak, B L	36,737	
Huddlestone, J K J	30,540	
Hudock, M J	41,166	967
Hudson, C.	32,619	
Hudson, C W	30,575	895
Hudson, D	30,350	32
Hudson, D A	38,983	1,327
Hudson, H	40,250	1,393
Hudson, J A	52,104	
Hudson, L J	31,995	3,603
Huesing, J E	32,601	1,396
Huettmeyer, K	47,619	1,223
Huffman, C	43,222	1,203
Huffman, J B	35,876	1,589
Hugel, H E	45,058	7,019
Huggins, D W	31,852	80
Hughes, A J	40,775	7,153
Hughes, D.	31,378	3,542
Hughes, D I	32,380	1,383
Hughes, F C	42,071	4,490
Hughes, G W	39,978	311
Hughes, L C	37,936	
Hughes, M J	41,749	4,883
Hughes, N.	37,351	775
Hughes, R	51,112	6,490
Hughes, R	36,753	1,234
Hughes, R A	33,543	4,371
Hughes, R H	41,491	1,284
Hughes, R H	31,832	847
Hughes, S D	40,162	4,417
Hughes, S M	32,517	
Hughes, T A	30,666	
Hughes, T G	30,115	320
Hughes, T M	42,339	1,590
Hughes, W E	34,094	372
Huhtala, H H	32,677	
Huhtala, M H	33,918	906
Hui, K S	33,253	
Huitson, D	36,138	456
Hull, P S	30,479	
Hulse, J	33,538	
Hultin, I E	35,746	
Hume, A	59,422	7,627
Hummelen, J H	56,075	68
Humphrey, D J	35,002	725
Humphrey, L.	32,791	
Humphreys, B G	45,280	1,864
Humphries, D H	31,944	995
Humphries, L A	32,892	41
Hundal, L	39,112	961
Hundt, R	33,279	
Hunsche, F A	30,751	
Hunt, A T G	33,521	1,600
Hunt, D R	37,625	340
Hunt, F M	60,449	7,661
Hunt, L K	50,209	5,685
Hunt, W D	38,968	1,087
Hunter, B D	54,826	12,154
Hunter, D	40,253	1,257
Hunter, H R	36,627	2,589
Hunter, J G	32,246	4,029
Hunter, J S	33,939	1,927
Hunter, N J	38,429	
Hunter, P J A	46,891	737
Hunter, R A	40,899	4,530
Hunter, R G	37,448	1,248
Hunter, R M	49,332	6,845
Hunter, S J	36,753	3,083
Hunter-Oglow, S M	45,061	4,296
Huot, W J	39,440	538
Hurd, E K	39,605	5,698
Hurd, L E	48,549	7,745
Hurley, M	40,046	1,828
Hurst, R A	35,521	1,112
Husain, Z R	33,521	81
Husband, K R	40,913	217
Husband, L L	33,771	
Husch, S D	30,772	56
Huska, P	30,012	4,194
Hussey, F.	46,003	14,725
Hutcheon, M	40,294	1,324
Hutcherson, C L	30,851	1,509
Hutcheson, D A	37,280	1,786
Hutches[illegible] D W	50,575	9,387

	Salary $	Travel $
Hutcheson, G R	36,805	2,659
Hutchings, D S	37,639	5,244
Hutchins, C G	36,392	4,277
Hutchinson, A R	87,567	10,506
Hutchinson, B W	47,414	5,786
Hutchinson, C M	32,956	1,040
Hutchinson, J G	30,471	820
Hutchinson, J O	35,973	2,074
Hutchinson, M V	35,525	
Hutt, J M	38,855	487
Hutton, B L	41,421	3,054
Hutton, D H	52,960	12,755
Hutton, G	40,645	4,103
Hutton, J A	36,753	1,970
Hutton, J P	31,233	8,856
Huxley, W J	45,533	2,140
Hvozdanski, M	34,742	
Hyatt, D W	36,801	274
Hyatt, M C	47,292	
Hyatt, P	34,737	857
Hyatt, S	33,184	569
Hydamacka, R G	35,924	210
Hyde, D B	42,591	
Hyde, R E	31,118	682
Hynd, S G	52,429	2,262
Hyska, P R	34,040	14
Hyslop, A	37,238	522
Hyslop, D	38,860	4,428
Ile, E A	32,041	86
Illes, I	31,585	
Illing, D	32,705	118
Illington, J K	42,702	504
Illingworth, R C	36,231	1,923
Ilnytzky, S	33,978	
Impey, B J	30,062	1,117
Infanti, L	32,085	565
Inglis, R I	34,758	3,378
Ingram, J D	48,787	1,508
Ingram, K J	67,434	6,492
Ingram, T L	30,744	
Inkin, G M	32,281	
Inkster, M	40,276	5,666
Inness, S	31,887	214
Innis, A J	37,091	5,729
Innis, G M	36,069	2,089
Inouye, C	30,368	
Inouye, T	39,664	
Insley, P A	60,200	2,376
Iredale, J	31,793	1,156
Ireland, D B	48,467	9,937
Ironmonger, W G	48,913	15,445
Irvine, N	31,674	1,800
Irvine, R J	59,308	11,026
Irvine, S E	[illegible]736	6,030
Irwin, L M	[illegible]162	
Irwin, M A	[illegible]5,150	273
Irwin, T W	42,562	2,994
Irwin, W M	55,790	7,250
Isaac, M M	44,711	5,280
Isaac, R J	62,005	4,640
Isaksson, K N	33,379	216
Isaksson, R S	31,039	
Isdahl, C A	32,941	764
Isenor, D M	30,191	
Iserhoff, F	35,525	900
Isfeld, A N	31,622	1,003
Ishii, G.	38,130	3,793
Isley, W G	32,064	2,507
Ismay, M	32,829	2,617
Ivanco, B G	44,601	5,664
Ives, H B	38,659	12,706
Ivison, L R	33,952	2,739
Izard, I D	91,064	
Jablanczy, N P	35,917	4,929
Jack, D G	34,828	5,662
Jacks, B	32,168	387
Jackson, A F	42,754	
Jackson, B E	32,096	1,974
Jackson, B H	34,549	668
Jackson, B J	40,622	915
Jackson, B M	34,272	1,169
Jackson, D.	43,995	740
Jackson, D E	33,294	4,782
Jackson, G C	38,449	449
Jackson, N O	48,696	5,738
Jackson, P E	30,646	3,135
Jackson, R T	31,170	2,465
Jackson, R V	41,045	
Jackson, W T	37,324	4,789
Jacob, J W	35,482	76
Jacob, R F	36,234	734
Jacobs, D N	37,823	2,663
Jacobs, L A	33,251	
Jacobsen, E J	35,231	3,770

	Salary $	Travel $
Jacobsen, S A	40,103	5,401
Jacques, K D	58,766	5,631
Jagdeo, C D	42,304	
Jagdeo, G S	34,346	
Jagdeo, S G	31,861	
Jago, R C	41,460	1,571
Jakobsen, M D	32,362	2,034
Jamal, N J	45,095	4,435
James, D E	43,547	1,438
James, G R	30,764	1,186
James, J	42,059	1,706
James, L E	31,079	
James, M K	46,157	4,656
James, R A	50,229	5,381
James, R K	35,556	1,539
James, S	33,963	954
Jamieson, B	36,087	2,974
Jamieson, D	31,230	
Jamieson, J M	31,926	1,604
Jamieson, M G	40,230	1,027
Jamieson, R A	30,672	
Janes, B	31,926	2,611
Janes, L R	34,457	594
Janeway, P M	36,665	1,842
Jang, E K H	30,866	
Jang, J G H	42,419	1,566
Jang, M	33,470	21
Jannaway, J A	30,288	1,566
Janssen, J S	32,204	2,243
Jantz, B A	30,471	1,323
Janusson, W B	39,204	
Janz, D W	42,224	2,759
Janzen, V P	37,448	2,965
Jaques, S B	37,782	5,490
Jaquish, B C	46,140	3,706
Jardine, W	35,331	321
Jarman, P G	64,148	12,571
Jarman, P W	46,408	3,005
Jarvie, T T	33,984	
Jarvin, R N	58,437	15,955
Jarvis, D L	36,753	1,625
Jarvis, J B	31,876	1,245
Jarvis, J L	30,284	80
Jarvis, R J	32,216	419
Jarvis, R W	36,959	3,525
Jaskela, R H	39,793	3,027
Jassal, B S	44,818	
Jaszcza, R M	31,470	
Jay, I D	36,723	4,729
Jayarajah, C	45,666	
Jede, A	32,098	95
Jefferies, K E	45,501	3,345
Jefferson, L W	45,397	5,753
Jeffery, C A	32,793	344
Jeffery, D H	41,000	1,349
Jeffery, J H	31,924	
Jeffery, M H	55,013	4,887
Jenkins, A G W	31,611	2,029
Jenkins, B	34,873	
Jenkins, F J	39,967	6,181
Jenkins, J B	51,514	2,701
Jenkinson, D C	48,099	6,323
Jennejohn, R G	45,340	1,123
Jennings, J	51,193	926
Jennings, R H	31,752	312
Jensen, D E	36,288	675
Jensen, E V	31,061	1,030
Jensen, H G	41,321	
Jensen, J A	54,765	3,414
Jensen, J C	59,410	26,747
Jensen, J R	31,105	322
Jensen, K K	36,889	1,229
Jensen, P	31,914	1,575
Jensen, S	46,233	1,094
Jensen, S T	33,372	258
Jensen, W S	38,111	3,418
Jenson, E A	48,571	6,051
Jenstad, E N	49,979	4,083
Jentsch, W J	33,639	75
Jessen, K H	36,779	4,250
Jessome, J	30,974	30
Jessome, L M	38,069	4
Jessop, J	41,425	834
Jessup, F T	54,235	14,382
Jeter-Krasnikoff, M	31,854	653
Jew, K	32,280	2,556
Jewell, B G	31,672	1,811
Jeyes, J C	32,615	93
Jickling, G W S	45,345	7,475
Jobanputra, M	55,754	
Jobke, M E	32,156	232
Jobling, M J	37,383	447
Joe, L M	31,016	401
Johansen, E P	43,858	1,371

	Salary $	Travel $
Johansen, L M I	34,392	
Johansen, M E	30,883	1,821
Johansen, R	39,516	1,297
Johanson, D A	30,210	876
Johl, G	39,516	1,799
John, D M	45,893	1,913
Johns, K B	34,250	
Johnson, A W	51,558	529
Johnson, B A	32,541	
Johnson, B V	45,589	1,940
Johnson, C	38,294	3,168
Johnson, C	35,525	2,898
Johnson, C A	45,046	3,974
Johnson, C H	38,155	3,913
Johnson, C M	33,868	7,155
Johnson, C N	30,589	161
Johnson, C W	44,153	336
Johnson, D	34,129	
Johnson, D C	30,933	
Johnson, D G	52,104	6,933
Johnson, D K	33,249	557
Johnson, D L	60,918	4,165
Johnson, D L	35,496	1,75[illegible]
Johnson, D W	36,672	1,482
Johnson, E B	53,419	2,147
Johnson, G E	34,233	
Johnson, G P	37,309	2,853
Johnson, H	31,940	2,100
Johnson, J B	33,387	7,902
Johnson, J P	52,398	1,769
Johnson, J T	39,975	1,209
Johnson, K B	38,802	
Johnson, K D	34,789	
Johnson, L C	32,434	
Johnson, L M	33,487	701
Johnson, L R M	36,833	2,088
Johnson, P D A	52,200	3,952
Johnson, R	50,255	4,986
Johnson, R	39,737	2,428
Johnson, R A	45,351	2,494
Johnson, R G	32,405	1,508
Johnson, R L	35,844	1,470
Johnson, S A	45,203	1,568
Johnson, S J	47,440	2,073
Johnson, W A	41,990	361
Johnston, B	49,157	1,199
Johnston, B	38,707	2,535
Johnston, D	30,344	2,110
Johnston, D R	50,269	3,767
Johnston, G D	34,627	13,374
Johnston, I A	32,938	
Johnston, J B	40,951	3,380
Johnston, K	35,547	634
Johnston, K C	30,459	1,322
Johnston, L M	31,966	
Johnston, L T	30,471	2,958
Johnston, M	31,474	
Johnston, N T	34,261	1,840
Johnston, R H	46,248	2,776
Johnston, R H	34,367	
Johnston, R R	39,154	737
Johnston, R W	50,269	
Johnston, S W	38,876	
Johnston, T R	47,131	876
Johnston, V W	33,445	4,463
Johnstone, B H	64,148	
Johnstone, B K	32,159	
Johnstone, C G	44,210	4,851
Johnstone, D S	46,745	
Johnstone, E J	41,504	1,826
Johnstone, F M	32,060	
Johnstone, W D	55,646	9,519
Jolley, W R F	30,850	4,619
Jonas, M J	30,328	
Jondahl, J H	36,603	445
Jondahl, J R	36,753	922
Jones, A G	34,069	
Jones, A R	37,967	
Jones, B L	35,435	
Jones, B M	44,424	7,450
Jones, B R	50,631	144
Jones, C J C	35,876	1,762
Jones, D A	38,092	482
Jones, D E	47,109	1,795
Jones, D J	31,866	486
Jones, D L	42,224	5,047
Jones, D R	33,547	634
Jones, D V	37,199	142
Jones, E J	47,367	2,462
Jones, E P K H	39,014	2,254
Jones, F H S	43,365	240
Jones, G	37,629	11,708
Jones, G A	43,543	1,561
Jones, H D	70,366	511

	Salary $	Travel $
Jones, I	31,852	
Jones, J G	30,213	
Jones, J H	37,465	2,341
Jones, J R	44,267	645
Jones, K	33,303	1,299
Jones, K W	30,645	837
Jones, P K	33,829	671
Jones, R I	32,030	916
Jones, R J	38,165	2,608
Jones, R M	32,956	
Jones, S A	36,005	50
Jongbloed, C W	56,110	1,250
Jopson, B C	31,992	
Jordan, G	31,922	268
Jordan, H E	30,751	1,121
Jordan, J D E	43,020	5,409
Jordan, J L	61,333	567
Jordan, R B	32,765	
Jordens, B	31,852	107
Jordens, R C	48,549	6,975
Joronen, O K	34,989	
Josefowicz, H	31,447	
Joseph, E	37,415	
Joss, E R	30,026	
Joubert, K V	33,447	1,215
Jovic, N	43,764	1,960
Joy, K R	37,629	2,787
Joyce, A C	54,811	4,888
Joyce, E J	33,479	329
Joyce, R C	45,833	1,398
Joynt, H W	35,309	9,571
Jubb, R G	34,041	2,793
Juhasz, J	72,749	14,250
Jung, D	37,349	2,371
Jungen, J R	48,549	1,517
Jupp, G W	32,328	1,528
Jupp, P	36,790	
Jurenka, S B	104,241	501
Jury, D N	32,280	1,601
Kaay, J A	34,642	
Kabool, K F	32,050	4,012
Kabool, P P	30,673	866
Kaehn, C A	34,376	1,041
Kagis, P	46,201	15,707
Kaivanto, L J	39,009	5,562
Kaiway, B D	44,754	267
Kalina, L	32,489	6,183
Kalina, P	32,760	4,329
Kalinovich, N L	35,525	2,840
Kallies, W	34,073	573
Kalmbach, R	33,064	
Kalnins, I L	55,155	2,409
Kalnins, T E	47,619	
Kalyn, D J	30,075	3,815
Kalyniuk, G E	30,506	
Kaminski, K B	43,718	3,416
Kamstra, H C	31,922	493
Kane, P W	51,114	4,901
Kane, S	36,665	1,151
Kang, M S	38,836	1,530
Kangasniemi, B	41,716	2,130
Kanigan, F H	33,595	1,317
Kanigan, P	31,521	
Kao-Lin, B	32,747	2,121
Kaplun, B A	35,710	3,382
Kappes, J W	34,386	1,596
Kapralik, W	33,443	140
Karabilgin, E M	35,007	60
Karlsen, E H	62,898	6,344
Karmel, N	31,102	2,849
Karpowich, J N	34,487	
Kassian, R P	42,625	925
Kassian, T W	30,539	
Kastak, D J	32,803	
Kastelen, W A	61,903	7,186
Katagi, R	37,833	229
Katajamaki, P	32,554	83
Katasonoff, J	36,683	2,605
Kaufmann, H	36,495	9,959
Kava, T	37,629	88
Kavaliunas, K P	36,376	780
Kawalilak, R A	52,949	6,065
Kay, C	51,277	211
Kay, J E	30,936	
Kayban, F	32,471	2,154
Kaye, K	51,908	1,835
Kayler, K	35,876	1,615
Kazakoff, K L	39,100	
Keam, S J	33,434	
Keane, B J	44,410	
Keane, C J	32,288	1,919
Kearns, M R	31,746	
Keay, G R	44,982	8,643
Keddie, G R	33,074	193

	Salary $	Travel $
Kedge, E C	40,806	899
Keehn, T	33,521	2,168
Keeler, D R	37,300	2,636
Keeler, S B	36,848	1,316
Keenan, K	32,208	
Keep, R N	41,187	572
Kehler, D B	32,548	452
Kehoe, D	32,142	2,021
Keil, C I	30,738	1,348
Keillor, D B	37,470	691
Keir, G T	42,522	1,191
Keiser, W S	35,503	366
Kelch, J	34,117	1,779
Keller, D N	39,970	
Keller, J M	34,417	
Keller, L E	36,723	3,036
Keller, L M	40,822	10,327
Keller, R	30,066	256
Kelley, E B	40,046	656
Kelley, R W	41,001	422
Kells, D	33,913	
Kelly, A N	39,321	306
Kelly, B	30,853	63
Kelly, E B	33,085	88
Kelly, K K	37,975	1,293
Kelly, L	32,357	1,843
Kelly, L M	48,934	9,439
Kelly, M P	33,470	
Kelly, P E	37,319	457
Kelly, R J	35,444	2,719
Kelso, D H	55,155	429
Kemp, D W	33,980	
Kempf, J B	36,977	1,217
Kenal, W F	32,484	
Kenk, E	45,374	1,652
Kennah, G L	56,246	14,484
Kennedy, A B	32,447	3,740
Kennedy, C C	30,147	
Kennedy, C J	32,486	
Kennedy, F C	36,733	732
Kennedy, J	34,182	
Kennedy, J W	38,089	
Kennedy, L	44,761	3,161
Kennedy, M J	46,327	20,899
Kennedy, P R	37,863	1,705
Kennedy, R G	49,568	2,168
Kennedy, S D	30,485	
Kennedy, W M	31,992	399
Kennedy, Y A	32,404	1,106
Kennett, R	31,872	40
Kenning, P N	30,458	8
Kenning, S G P	78,028	2,402
Kenny, S R	75,264	13,480
Kent, D E	60,321	6,681
Kent, D V	31,843	2,715
Kent, M J	70,884	10,051
Kenyon, B L	33,285	394
Kenyon, C E	37,629	2,504
Keogh, J N	50,074	2,126
Keough, J	37,315	4,010
Kerin, T A	52,026	13,565
Kermode, M A	31,164	454
Kern, C B	52,104	3,260
Kern, S L	32,369	
Kerr, A S	52,934	676
Kerr, A W	43,556	7,015
Kerr, B	30,162	52
Kerr, B D	36,833	
Kerr, D G	37,478	3,379
Kerr, J M	32,204	2,150
Kerr, P D	36,772	42
Kerr, R A	32,605	815
Kerr, R C	33,155	7,058
Kerr, S P	50,150	1,881
Kerstiens, H M	35,234	317
Keshvani, K A J	47,161	1,006
Kessel, G E	32,567	952
Ketchen, S A	35,775	1,246
Kettner, R R	35,539	3,792
Khadikin, L	37,936	
Khan, A A	39,150	8,330
Khan, E	54,314	
Khan, I A	46,162	3,919
Khan, K	32,117	694
Khan, M K	53,828	1,983
Khare, P	48,549	6,687
Khoo, E	36,105	7,722
Kickbush, F A	45,374	2,475
Kidd, D J	58,253	1,251
Kielo, J W D	35,532	3,363
Kieran, L M	33,584	
Kierans, W J	38,370	1,209
Kilby, B W	43,004	43
Kilby, W E	52,104	3,359

	Salary $	Travel $
Kilian, G A	37,052	
Killacky, I	49,162	1,721
Killam, J S	34,887	3,624
Killeen, S J	54,387	13,568
Kilshaw, D G	41,583	1,001
Kim, H C	41,530	7,037
Kim, J	37,851	1,148
Kim, J	31,957	1,249
Kimble, B	33,429	1,113
Kimmerly, R K	31,558	740
Kimmitt, A H	33,203	4,886
Kimmitt, P J	41,532	1,216
Kinash, W K	59,558	143
Kindlan, K E	31,928	1,577
Kiner, L H	58,948	1,250
King, D G	42,057	2,054
King, E	51,287	537
King, E M	33,857	
King, J C	31,524	568
King, J G	48,696	9,503
King, J L	33,102	1,239
King, O T	44,247	3,791
King, R A	40,565	
King, R A	30,742	9
King, R F	48,781	8,666
King, R S	31,922	561
King, R S	35,296	
King, S	33,859	
King, S J	34,493	2,083
King, S P	33,819	
King, T	45,323	
Kingdon, R C	30,174	
Kingsley, D T	32,490	
Kingzett, C M	32,559	1,299
Kinnear, D W	52,461	2,433
Kinneard, J L	31,639	653
Kinnee, E M	37,849	3,411
Kinnee, R	31,715	2,543
Kinoshita, G	41,265	933
Kinrade, T	30,365	2,171
Kipps, A L	35,673	6,294
Kirby, J	37,045	2,785
Kirby, J A	47,576	4,314
Kirby, J E	40,787	1,915
Kirby, N E	34,473	2,794
Kirchgesner, E G	45,483	5,513
Kirchner, G	32,019	42
Kirk, A	32,707	
Kirk, C S	54,493	6,829
Kirk, D S	51,907	9,311
Kirk, M D	30,365	
Kirk, R C	31,962	
Kirk-Foreman, C E	32,292	
Kirkaldy, A D	36,333	798
Kirkbride, T G	34,970	1,654
Kirkby, L	43,498	1,426
Kirkby, W M	31,667	1,699
Kirke, G B	51,558	1,753
Kirkham, H R	33,450	1,289
Kirkham, T H	35,867	2,035
Kirkland, A W	40,630	562
Kirkland, B	31,021	196
Kirkpatrick, J E	38,843	
Kirkwood, B	32,707	
Kirstein, P M	34,827	422
Kiselbach, W D	31,921	
Kishkan, G A	39,096	3,243
Kisling, N	30,751	927
Kiss, G K	50,711	4,333
Kiss, J	45,374	3,520
Kiss, L	44,146	2,269
Kissinger, C J	30,068	1,090
Kissinger, R A	34,460	169
Kitamura, F T	41,426	2,629
Kitson, M A	37,753	
Kittle, C N	51,942	434
Kitto, P A	31,906	13
Kittredge, M A	34,221	172
Kitzmann, A L	31,240	714
Kivari, A E	41,520	1,785
Kivisild, A	32,965	
Kiyono, T R	38,006	
Kjenstad, J E	32,417	
Klasen, C B	33,286	3,594
Klassen, E H	36,833	372
Klassen, J	30,684	15
Klassen, K	36,666	5,564
Klassen, L A	35,842	3,639
Klassen, L A	33,791	
Klassen, M G	37,976	2,717
Klassen, P J	31,341	56
Klassen, V J	36,652	488
Klaudt, M H	34,817	733
Klear, D	33,375	2,174

	Salary $	Travel $
Kleibl, D	33,853	3,085
Kleibl, R	35,412	200
Klein, C A	37,558	372
Klein, L G	33,866	6,249
Klemmer, W F	32,068	3,093
Kline, C	55,146	6,815
Kline, G A	36,677	
Kline, R O	44,840	8,624
Klingbeil, K B	32,973	
Klinger, M A	30,646	3,651
Klingspohn, D M	30,321	958
Klinka, K	55,646	
Klippert, L	87,388	12,357
Klopp, W S	45,615	1,064
Kluge, H A	51,754	6,382
Klughammer, R E M	35,525	3,530
Klypak, G A	41,390	9,890
Knapik, J M	30,137	1,158
Knapp, J	31,415	340
Knauf, A G	31,092	
Knauf, C	31,465	2,846
Kneeland, A R	37,299	3,415
Knezevich, J F	38,007	1,178
Knight, J E	32,555	1,676
Knight, P	44,399	703
Knight, R C	31,060	1,441
Knight, S C	34,593	
Knight, T W	46,593	892
Knoll, G A	31,716	
Knopp, W	34,354	3,910
Knott, A G	32,148	
Knotts, R A	34,179	636
Knowles, B J	42,881	9,977
Knowles, L	34,854	
Knowles, P M	35,334	5,549
Knowles, R C	31,243	747
Knox, D	37,458	1,069
Knox, J L	41,156	116
Knox, J R	30,706	1,746
Knudsgaard, H B	30,241	3,062
Knudson, S	37,668	2,447
Knutson, R G	34,163	1,386
Ko, S	32,993	466
Kobayashi, Y	38,040	452
Kobe, S A	31,139	797
Koberstein, W D	30,706	72
Koby, L	32,259	4,104
Kobylnyk, R W	61,918	7,367
Koch, L	32,800	
Koehn, J	34,859	202
Koehn, S	30,321	1,927
Kohlen, A J	37,801	6,872
Kohlen, D J	32,110	1,030
Kohlert, R N	58,382	11,414
Kohut, A K	42,192	
Kohut, A P	50,024	610
Koinoff, S J	48,137	1,071
Kojima, L I	64,148	367
Kok, E W	38,195	1,556
Kokot, L	30,245	
Kolarich, J	30,526	543
Kole, R E	38,876	580
Kolesnikoff, M	43,476	1,656
Kolodinski, E	39,280	2,807
Koncohrada, K M	52,920	8,422
Kong, L C	41,524	11
Konishi, J	55,156	7,688
Konkin, D W	48,225	631
Konkle, R W	46,321	155
Konopski, F R	32,012	110
Konowalchuk, J	30,535	
Konrad, J	55,913	
Koo, J	47,696	
Kooistra, C M	52,689	18,873
Kool, R	41,794	2,994
Koop, B	31,610	1,324
Kopec, K	30,814	2,646
Kopp, N A	31,903	
Kopperson, R E	35,989	1,322
Kopriva, O	31,483	7,883
Korbay, P E	34,047	1,118
Kornder, L D	89,013	7,736
Kornum, B	30,230	464
Kortegaard, W A	54,989	
Kosior, E O	37,025	74
Kositsin, A B	32,029	2,033
Koskie, D A	49,277	3,961
Koskimaki, D	45,584	1,430
Kosovic, A D	37,732	
Kossinn, R M	32,574	382
Kosta, N A	31,259	
Kostman, D F	37,055	4,622
Kot, R J	37,711	1,802
Kotturi, S M	48,502	1,065

	Salary $	Travel $
Kovacs, H I	36,678	1,732
Kovaltsenko, R M	34,250	40
Kovats, M	57,559	3,536
Kovits, C W	39,603	
Kowall, R C	48,549	4,295
Kowalski, A	33,986	1,528
Kowalski, P T	32,408	1,235
Koyanagi, L	32,066	2,717
Koyl, G R	56,987	780
Koyl, M C	48,296	3,507
Kozak, E L	64,173	17,096
Kozina, J L	48,539	2,173
Krabbendam, R J	30,950	
Kramer, G D	38,906	1,113
Krane, A R	38,149	
Kraus, A J	35,070	4,533
Krause, K	38,010	2,250
Krause, R	33,409	355
Krawciw, S G	33,215	550
Krayenhoff, C R	42,441	2,507
Krebs, M D	39,796	1,628
Kreklywich, N	40,268	7,654
Krell, R D	45,413	3,521
Krestinsky, G D	33,412	202
Krezanoski, D E	48,549	1,309
Krilic, A	30,711	434
Krischanowsky, N P	52,411	1,353
Krishna, R	30,932	70
Kristiansen, D A	46,505	902
Kristiansen, J	30,685	
Kristoff, R F	31,224	
Krochenski, S R	37,587	
Kroetsch, T L	37,398	2,675
Krogel, D W	30,098	4,605
Krotz, G G	34,994	571
Krueger, S	33,192	1,450
Krumlik, G J	45,711	6,035
Krupop, R	30,362	2,709
Krzus, S	30,521	
Kucherka, R A	39,397	1,640
Kuepper, I L	35,525	537
Kula, J	47,235	1,964
Kulkarni, S	37,107	1,809
Kuly, J A C	31,665	574
Kumar, R	40,662	9,007
Kumar, R	32,066	
Kumka, G W	33,718	2,445
Kurl, S	39,537	1,734
Kurtz, J A	38,984	2,212
Kurylowich, D J	39,376	1,065
Kusisto, J C	43,195	1,436
Kuster, L P	54,011	1,685
Kuypers, R	34,716	1,407
Kuzyk, A W	34,711	
Kvarv, E	40,181	5,995
Kwan, C	30,510	
Kyle, H A	34,748	1,191
Kyler, J H M	36,753	385
La Cavera, J E	33,952	
Labounty, G R	32,447	
Labourdette, M	35,525	
Labrick, E A	42,744	2,846
Lacasse, L E	32,427	187
Lacelle, L E H	38,863	4,663
Lacerte, P J	42,670	826
Lacey, T E	43,648	5,741
Lacey, T J	35,876	2,923
Lachance, R	36,005	1,406
Lacharity, A V	32,024	204
Lacheur, D L	37,164	4,276
Lachmuth, G A	32,613	1,425
Lackman, J E	36,551	2,446
Ladds, J W	32,326	1,097
Ladouceur, S A	30,483	1,066
Lafonde, V	31,677	16
Lafontaine, C D	30,141	28
Laforest, C	34,398	4,053
Laforest, M A	32,290	456
Lafrance, L W	36,409	
Lagadyn, D A	31,418	
Lagore, D A	36,682	37
Lai, H E	40,243	603
Laidlaw, D G	35,947	2,334
Laipnieks, P J	44,892	6,360
Laird, R M	44,440	5,860
Lake, B E	34,459	
Laker, J	49,716	119
Lal, B B	31,902	
Lalley, P	33,580	
Lam, C T	35,287	43
Lam, N M K	33,458	543
Lam, S	42,105	7,534
Lam, S	30,952	2,729
Lam, V	32,438	2,986
Lamb, E S	31,139	5,061
Lamb, L K	34,033	125
Lambert, D G	31,075	
Lambert, E A	45,750	276
Lambert, P	38,278	1,304
Lambertsen, G K	43,997	2,203
Lamble, S J	32,735	8
Laminski, J N	50,670	4,754
Lamond, J G	32,307	2,582
Lamont, C J	33,952	475
Lamont, J	42,584	1,393
Lamont, W J	43,366	2,225
Lamotte, A L	33,544	40
Lamoureux, R D	36,161	4,235
Lampard, R J	48,985	16,298
Lamy, J M B	33,160	383
Lancaster, T G	32,796	
Land, J	36,349	203
Land, R W	32,301	1,917
Landa, L	31,589	4,875
Landels, A M	32,511	
Landry, M J	30,534	581
Lane, J A	38,283	1,284
Lane, K C	44,424	553
Lane, T I	37,930	143
Lanfranconi, J F R	32,471	180
Lang, E A	32,663	
Lang, R N	64,140	5,268
Langdon, P	37,862	2,646
Lange, J M	36,753	177
Lange, V J	36,532	
Langenbach, A	32,798	49
Langer, S	33,595	869
Langereis, K	30,366	1,675
Langevin, G J	51,558	4,645
Langford, R W	42,224	5,381
Langham, G	31,178	211
Langill, L R	44,568	16
Langille, H L	35,484	2,939
Langin, H D	37,629	1,927
Langis, D M	31,759	688
Langley, D A	42,899	1,786
Langlois, J W	35,229	5,306
Langran, J P B	55,155	517
Langridge, D W	44,727	5,027
Langridge, R E	38,622	858
Lanki, H J	36,088	1,279
Lannon, V M	40,692	4,950
Lanon, R	31,855	1,519
Lansdell, J P	40,921	1,385
Lapawa, M M	48,723	1,059
Lapointe, R R	32,096	882
Lariviere, M S	30,317	
Larmon, A J L	33,605	951
Larock, M D	40,310	3,658
Larocque, P M	40,983	
Larsen, A E	35,224	74
Larsen, H R	37,791	
Larsen, K M	32,582	944
Larsen, L F	33,445	1,371
Larsen, L M	32,956	681
Larsen, P	32,985	418
Larsen, T G	37,588	714
Larsen, V	34,158	
Larson, C J	52,060	
Larson, D P	36,151	2,232
Lashbrook, I R	30,245	
Lashkevich, J R	37,724	385
Lasuta, A	32,191	2,364
Latimer, S D	32,666	1,454
Latta, J C	48,665	8,619
Lau, D K	47,515	
Lau, J	31,994	
Lau, J M L	32,823	99
Lau, L	32,355	
Lauder, N A	53,887	2,087
Laughton, D P	58,995	521
Laughy, L D R	46,085	1,185
Laurie, G A	33,294	3,100
Lavelle, K	38,539	963
Lavertu, M	31,922	1,018
Lavertu, M C	35,187	1,759
Lavis, E A	30,422	631
Law, K R	34,387	
Law, N J	39,568	99
Law, P D	31,915	2,509
Lawby, D E	32,222	669
Lawler, B R	32,642	
Lawless, D C	54,110	8,745
Lawless, G E	31,500	
Lawrence, D S	51,688	3,373
Lawrence, E G	51,558	1,843
Lawrence, G N L	40,866	591
Lawrence, J H	45,600	5,799
Lawrence, W G	32,280	878
Lawrence, W J	62,640	6,978
Lawrie, D M	48,502	5,616
Lawrie, S G	31,829	1,137
Lawson, D M	40,048	3,154
Lawson, E M	48,549	7,057
Lawson, K I	30,057	2,349
Lawson, M	37,282	
Lawson, R D	30,185	
Lawton, B	31,819	38
Laxton, K	46,195	6,688
Lay, A M	32,352	2,124
Lay, M A	38,586	1,366
Lay, R J	32,977	1,384
Layton, C W	37,532	1,522
Le Fevre, A G	42,535	2,902
Le, H T	38,570	2,149
Lea, E C	38,867	3,956
Leach, D	72,929	1,797
Leach, R G	39,516	2,812
Leadbetter, D B	36,723	749
Leadem, C L	43,061	1,073
Leader, L R	46,008	3,774
Leakey, C F	31,367	
Lean, T P	45,628	
Leaney, A P	34,669	494
Leard, H M	47,720	213
Leask, B W	32,039	2,936
Leatham, R G	36,733	1,953
Leavers, D W	37,763	4,443
Leblanc, A R	37,577	1,171
Leblanc, J I	42,764	3,369
Leblanc, L S	32,611	1,697
Leblond, C B	40,759	5,874
Leblond, R F	31,251	1,042
Lebrasseur, S	33,393	1,569
Lebrun, L J	33,367	
Lebus, O P	32,830	
Leckie, R B	34,888	3,718
Leclair, J J	44,493	5,593
Leclair, L C	31,105	1,299
Lecuyer, R G	39,593	3,483
Leczynski, C	30,208	1,524
Leduc, E A	36,550	3,020
Leduc, J E	58,404	9,133
Leduc, R H A	38,956	2,116
Leduc, R M	31,887	
Lee, A	33,767	1,247
Lee, B A	38,369	2,116
Lee, C	36,003	1,814
Lee, C A	36,482	5,418
Lee, C M	31,752	120
Lee, D	32,314	1,853
Lee, F H	39,163	1,963
Lee, G D	32,295	512
Lee, H E	32,548	2,551
Lee, J	31,613	
Lee, J D	54,677	1,938
Lee, J H	51,461	17,828
Lee, J H	41,583	325
Lee, J W	34,481	2,471
Lee, L	57,562	6,731
Lee, L	35,399	196
Lee, M M E	30,757	3,830
Lee, N A	33,975	2,945
Lee, P	32,017	894
Lee, P	51,061	9,979
Lee, P W J	45,047	1,995
Lee, R J H	38,759	94
Lee, S	37,591	249
Lee, W K	34,711	
Leeder, A E	44,278	
Leedham, H J	32,477	
Leeper, T R	31,139	9
Leew, R	32,069	
Lefebure, D	49,301	9,170
Lefrancois, M A	39,039	26
Legaspi, O T	69,266	
Legault, M	36,773	2,779
Legebokow, J R	37,127	2,427
Leggett, J W	42,893	7,455
Legun, A	44,504	3,650
Lehmann, E	37,367	
Lehrke, H F W	50,482	
Leibel, W V	35,523	
Leichtman, S E	34,010	729
Leigh, F W R	39,486	4,785
Leins, J	50,957	4,352
Leinweber, K	31,907	
Leinweber, L R	37,119	1,372
Leischner, L N	33,237	3,385
Leladhar-Singh, M J	33,337	
Lemay, M G	32,136	26
Lemire, G G	33,039	

	Salary $	Travel $
Lemiski, S A	41,524	2,802
Lemke, B L	46,695	4,418
Lemke, L H	34,926	1,882
Lemon, H J	33,817	1,612
Lemon, R H	54,930	16,035
Lemp, R W	31,530	65
Lenardt, B L	31,293	480
Lennartz, H	43,601	1,745
Lennox, K W	32,641	603
Lenser, A W	34,434	2,473
Lentz, D W	40,534	
Leonard, F H	61,667	8,743
Leonard, I	32,827	1,066
Leonard, S M	32,440	
Leong, J	35,876	1,628
Leong, S D	36,753	4,156
Leong, Y H	32,600	
Lepage, P T	37,445	3,036
Lepage, R J Z	36,933	
Leppanen, P E O	46,741	1,101
Lerhe, C M	34,105	
Lerner, K J	39,280	1,060
Lerose, D S	34,673	
Leross, C H	40,879	846
Leroux, L	45,896	5,664
Leskun, R M	35,923	122
Lesowski, G V	40,360	4,423
Lessard, C J	43,842	
Lessard, D J	39,486	81
Lessard, T	36,723	7,502
Lessard, W A	30,476	6,613
Lester, T H	51,270	12,024
Lesyk, D W	41,078	5,020
Letchford, D J	45,445	3,198
Letchford, R A	31,995	382
Letendre, D R	30,015	
Letham, R N	38,491	1,455
Letkeman, F	50,241	
Lettinga, E	32,260	1,818
Letvak, D B	48,528	1,618
Leuck, A R	31,662	1,530
Leuenberger, H D	31,476	1,242
Leung, C	35,271	3,666
Leung, D Y D	31,794	2,806
Leung, J	36,207	1,464
Leung, J Y C	45,859	538
Leung, T B Y	45,108	1,268
Levasseur, T M	34,565	
Levens, E W	39,189	604
Leversage, J	33,531	3,125
Levert, M	30,367	1,494
Levesque, A A	32,207	
Levesque, D H	35,949	
Levin, M	34,077	269
Levin, S	31,965	1,087
Levis, C C	32,183	1,879
Levy, P E	64,069	13,756
Lew, E E	30,941	477
Lewis, C P	40,622	4,084
Lewis, C S	38,139	
Lewis, D G	33,851	4,829
Lewis, F J	43,826	
Lewis, H S	37,552	8,771
Lewis, H V	65,276	14,157
Lewis, K M	30,822	310
Lewis, L A	50,836	272
Lewis, M M	30,237	6,908
Lewis, R J	52,903	5,920
Lewis, R W	52,104	6,986
Li Foa Wing, P	46,301	7,213
Libick, H H	51,442	180
Liddell, T M	38,715	
Liddiatt, B A	34,338	
Lidster, W J	32,214	13,663
Liesch, W T	31,076	
Lieutard, D	48,884	3,776
Light, L	45,109	7,021
Lightbody, M A	57,569	
Lihou, R W	39,944	6,098
Lilley, G M	34,696	
Lillico, A	38,917	146
Lilly, V E	37,448	
Lim, C	32,427	799
Lim, P	39,549	
Lim, T W	40,372	3,441
Lincoln, R C	42,224	2,535
Lind, A H	35,847	5,870
Lindal, V E	36,587	19,164
Lindberg, M T	51,558	876
Lindeblom, J E	32,690	953
Lindemann, R G	31,785	447
Lindgren, G M	39,296	1,154
Lindquist, K S	33,707	1,483
Lindsay, D M	39,700	4,071
Lindsay, D S	33,294	2,984
Lindsay, E R	32,916	2,318
Lindsay, J B M	34,430	24
Lindsay, R A	32,558	3,235
Lindsay, W	37,634	7,201
Lindsell, W R	38,457	
Lindsey, S	48,032	4,251
Lines, R F	31,114	12,027
Linge, F R	49,094	
Link, A J	31,992	
Linstead, M D	35,525	1,059
Lintott, B D	34,885	2,967
Liotscos, G	32,842	843
Lippold, R P	37,496	1,315
Lirette, M	31,940	2,297
Lishman, P R	30,084	1,595
Lisman, J	59,245	10,562
Lisson-Smith, L	31,518	
Listar, I	46,965	2,793
Lister, C W M	51,558	2,736
Lister, D R	48,696	8,441
Lister, J R	41,524	
Litt, S	32,080	235
Little, A A	31,155	1,346
Little, A R	39,704	5,266
Little, E M	43,456	2,592
Little, J A	33,247	2,377
Little, J D	41,360	28
Little, J H	60,124	5,396
Littledale, C R	41,586	1,245
Litwin, G A	30,306	377
Litzen, L M	31,573	
Livesey, R	39,666	5,280
Livesey, R A	30,819	
Livingston, E B	38,217	1,883
Livingston, J A	34,097	1,522
Lizna, V W	31,963	790
Lloyd, A G	33,369	1,745
Lloyd, D A	48,549	3,804
Lloyd, G D	52,989	11,412
Lloyd, J G	46,553	3,273
Lloyd, M S	41,038	3,725
Lo, P	36,005	2,056
Loader, D	51,893	13,756
Loat, G W	46,365	1,731
Locke, P S	32,794	886
Locker, W F	62,745	
Lockhart, K C	38,836	1,223
Lockhart, W D	30,777	2,549
Lockie, N	32,410	2,146
Lockwood, A R	41,961	1,604
Lockwood, H D	30,710	1,809
Lockyer, J D	43,452	504
Loeppky, C	32,562	1,689
Loewen, G J	39,036	
Loewen, R J	32,265	111
Lofgren, K J	34,616	
Lofgren, R L	34,363	
Lofthouse, M	62,754	13,186
Lofthouse, N J	37,227	584
Lofthouse, P	44,278	1,064
Lofting, J	34,545	1,673
Lofto, T G	34,603	1,273
Loftus, P T	36,892	586
Logan, D A	46,115	2,988
Logan, L D	36,365	385
Logan, W A	51,946	3,607
Lohr, S E	33,946	5,077
Lohr, W R	31,576	55
Loire-Maillard, I	38,519	9,900
Lomas, E W	36,449	1,749
Lomas, G	40,091	4,852
Lomas, L A	46,655	168
London, D E	35,417	432
London, L J	34,676	3,855
London, V K	33,988	8,292
Long, D	34,413	
Long, F A	35,819	2,161
Long, K E	48,866	8,987
Long, L L	33,809	515
Long, S A	50,872	2,357
Long, T G	33,368	
Longhurst, C	31,994	644
Longman, C J	31,617	145
Longman, D	47,071	4,497
Longpre, E	37,111	
Loomes, P	32,718	1,219
Looney, R J	37,523	1,681
Lorette, R M	59,926	7,500
Lortscher, W	31,184	166
Lothrop, G J	31,808	1,549
Loucks, A R	35,525	288
Loudon, P N	40,855	5,515
Lougheed, W C	30,824	166
Loughton, A D	30,115	
Louie, J W H	46,953	8,772
Louie, K	30,706	2,577
Louie, R H	51,965	2,222
Lovdahl, D B	47,143	3,514
Love, D K G	38,309	444
Loveday, J C	33,362	
Lovestrom, K D	33,520	
Lovestrom, R D	45,152	
Lovett, D K	49,070	2,327
Lovett, K	35,377	
Lovick, M K	39,845	231
Lovset, A B	44,256	303
Low, C	30,968	
Low, C M	33,331	
Low, D J	37,629	1,710
Low, R	31,990	1,555
Lowden, A G	77,779	7,579
Lowdon, R J	51,038	6,862
Lowe, A J	30,756	
Lowe, A R	40,487	9,857
Lowe, G R	49,472	
Lowe, H E	32,645	716
Lowe, R E R	32,179	
Lowe, R S	36,802	2,233
Lowe, R T	30,976	422
Lowe, S H	30,009	
Lowes, M	35,546	4,876
Lowis, J A	39,519	4,007
Lowndes, J L	32,370	
Lowrey, S D	44,025	5,886
Lowrie, S Y	35,525	1,652
Lowson, A M	32,021	1,351
Lowther, E V	36,005	2,800
Lozinsky, D	31,170	2,690
Lozoway, K R	37,693	697
Lucas, B J	31,922	2,168
Lucas, C J	37,015	
Lucas, E	35,525	1,693
Lucas, G F	31,142	
Lucas, J M	31,333	3,292
Luchin, L V	42,224	6,422
Luckhart, I B	33,004	574
Ludeman, D C	32,102	2,767
Ludwig, B W	37,629	7,937
Ludwig, K G	32,451	
Lugsdin, J	84,531	2,929
Lukaitis, C M	41,546	3,142
Lukawesky, K W	32,041	1,240
Lukoni, B P	31,222	129
Lummin, S P	49,958	716
Lumsden, J R	31,463	
Lund, E A	70,403	23,483
Lundell, F R	36,587	1,619
Lundquist, M S M	31,345	390
Luscombe, W B	33,576	2,102
Lush, L G	30,989	1,163
Lussier, G N	47,949	839
Lussier, L M	39,884	3,831
Lussier, R E	35,822	
Lutek, D M	31,062	
Lutes, D R	30,939	376
Luttmer, P J	48,036	1,431
Luttmerding, H A	52,090	6,881
Lyall, D J	32,844	184
Lyall, W R	47,763	425
Lynch, E A	34,610	236
Lynch, R O	32,132	87
Lynden, B R	31,852	892
Lynum, D	33,381	2,534
Lyons, D	33,699	2,871
Lyons, M	31,885	4,368
Lyons, W J	30,315	
Lythall, M E	43,932	3,127
Maas, A J	39,884	6,037
MacAdam, A M	39,023	2,497
MacAree, D	56,730	8,271
MacArthur, D W	33,496	2,052
MacAulay, D P	44,892	6,064
MacAulay, G B	33,374	
MacBeth, V F	31,913	
MacBeth, W	62,178	5,007
MacCallum, R G	44,119	1,163
MacCarthy, S P	49,496	5,325
MacDermid, E F	30,202	176
MacDonald, A B	35,392	
MacDonald, A J	54,080	3,860
MacDonald, C D	30,688	4,821
MacDonald, C E	43,994	1,490
MacDonald, D	32,489	
MacDonald, D	32,175	1,604
MacDonald, E A	42,395	567
MacDonald, E B	49,816	8,643
MacDonald, G	37,724	8,334

	Salary $	Travel $
MacDonald, G	31,207	2,087
MacDonald, G A	36,723	6,076
MacDonald, G S	35,728	5,776
MacDonald, J	58,981	979
MacDonald, J	31,087	58
MacDonald, J A	36,753	5,032
MacDonald, J D	30,851	896
MacDonald, J H	41,951	138
MacDonald, J K	31,992	133
MacDonald, J L	33,541	3,295
MacDonald, J R	36,723	3,959
MacDonald, K	30,112	2,531
MacDonald, K D	32,505	1,151
MacDonald, L S	34,263	2,958
MacDonald, M F	31,592	906
MacDonald, R	53,415	
MacDonald, R E	45,601	1,897
MacDonald, R F	40,770	1,182
MacDonald, R G	38,805	1,628
MacDonald, S D	31,566	1,474
MacDonald, S J	42,224	4,307
MacDonald, T	30,785	1,953
MacDonald, T F	32,551	1,647
MacDonald, V	30,076	1,649
MacDonell, M D	41,109	1,965
MacDougall, M R	41,036	4,703
MacDougall, R D	30,146	16
MacEachern, J H	37,925	
Macey, C	34,543	386
Macey, E	36,644	2,339
MacFadden, L A	46,213	1,350
MacFadden, T	46,201	2,818
Macfadyen, P	30,407	
MacFarlane, J D	48,331	2,494
MacFarlane, R K	33,806	538
MacFarlane, W	36,723	5,303
MacFayden, B E	43,781	9,595
MacGillivray, L G	43,221	3,389
MacGregor, A C	33,959	
MacGregor, G	31,570	2,989
MacGregor, I J	35,525	74
MacGregor, M	31,900	1,059
MacGregor, R C	56,483	12,495
MacHowski, R S	31,765	954
Machtmes, N E	32,326	3,105
MacInnes, E H	33,600	132
MacInnes, J N	31,945	472
MacInnis, R W	49,568	1,630
MacInnis, S H F	53,519	7,114
MacIntosh, J H	43,778	686
MacIntosh, S A	34,793	
MacIntyre, D G	54,862	6,571
MacIsaac, A J	32,271	39
MacIver, C	45,205	5,159
MacIver, D J	30,513	1,542
MacKay, B F	43,096	1,087
MacKay, D G	34,442	
MacKay, J	37,672	
MacKay, J L	31,083	2,092
MacKay, K R	59,720	208
MacKay, M	30,786	
MacKay, M J	31,813	1,159
MacKay, T K	36,373	50
MacKay, V J	38,886	836
MacKenzie, B G	41,239	2,147
MacKenzie, D S	36,588	304
MacKenzie, I E	32,551	592
MacKenzie, I W	40,291	580
MacKenzie, J D	39,516	1,611
MacKenzie, K E	37,281	
MacKenzie, K E	34,156	3,301
MacKenzie, M J	32,715	792
MacKenzie, N G	47,591	13,686
MacKenzie, R J	40,622	7,006
Mackian, T P	64,148	7,779
Mackie, A G	52,155	6,239
Mackin, C L	30,773	2,407
MacKinnon, A L	33,539	391
MacKinnon, D	38,532	947
MacKinnon, D R	39,482	
MacKinnon, G H W	32,332	3,165
MacKinnon, J A	42,573	6,982
MacKinnon, J M	36,550	11,023
MacKinnon, R E	32,024	98
Mackintosh, J A	43,035	1,276
Macklin, V M	38,358	1,446
MacLachlan, T H	53,826	9,172
MacLaren, J	39,045	
MacLaren, R H	30,635	4,520
MacLauchlan, D E	35,525	1,403
MacLauchlan, K	37,687	808
MacLauchlan, L E	33,390	7,208
MacLean, K J	41,995	1,316
MacLean, L F	33,665	1,778

	Salary $	Travel $
MacLean, P J	46,403	14,929
MacLean, R R	34,421	10,508
MacLean, W M	58,621	6,608
MacLennan, K N	41,874	770
MacLeod, A D	53,403	497
MacLeod, B R	34,144	2,258
MacLeod, J B	38,863	745
MacLeod, M J	46,512	5,182
MacMath, D S	47,766	2,249
MacMillan, D R	34,663	2,799
MacMillan, J	36,620	3,654
MacMillan, R	36,600	1,482
MacMinn, E G	88,229	
MacNab, D W	48,549	3,706
MacNab, L A	30,477	
MacNair, P L	36,083	1,137
MacNeill, C I	43,020	2,512
Maco, L	31,223	
MacPherson, D F C	44,397	3,814
MacPherson, E C	48,740	195
MacPherson, G A	50,841	17,182
MacPherson, N W	42,252	2,083
MacPherson, R I	43,834	57
MacRae, D R	57,761	12,119
MacRae, J M	59,104	3,435
MacRae, W D	35,336	3,296
MacSween, D I	51,043	8,187
MacTaggart, A A	52,000	5,490
Maddaford, W B	58,383	617
Maddison, A E	42,073	1,781
Madeley, P	46,689	1,772
Mader, J G	30,202	635
Madhok, B M	48,316	2,743
Madill, D	33,476	739
Madill, J P	55,155	709
Madill, M	34,969	1,092
Madsen, K E D	41,859	
Maftechuk, T	42,224	3,113
Magas, M S	40,688	1,510
Magdanz, H A O	48,549	140
Magdanz, R C	36,107	
Magee, C I	37,320	777
Magee, J H	33,770	1,590
Magee, K H	31,834	2,637
Magee, K W	53,884	5,735
Magee, N	30,885	2,207
Magee, N C	31,812	
Magee, P	31,104	1,671
Magee, V C	35,749	6,355
Magennis, D	33,507	
Maglio, M J	48,345	13
Magnaye, V M	34,423	4,543
Magnusson, R M	33,616	676
Magwood, J M	43,847	2,671
Mah, A K	39,010	3,982
Mah, K K	31,782	725
Mah, M L	31,855	1,511
Mahaffey, R T	36,319	
Mahil, H P	43,574	4,439
Mahon, W B	38,578	68
Mahood, P J	32,876	1,676
Mahood, R	36,651	1,971
Maihara, D H	38,481	
Mailloux, D	32,182	15,468
Main, B	35,551	2,261
Main, T D	32,655	
Mainer, D S	31,709	468
Maio, G	32,211	1,125
Maitland, M E	36,067	2,740
Maitland, W J	33,023	8,910
Majcher, J	43,164	10,936
Majkowski, E	35,486	7,741
Major, M B	35,037	1,683
Mak, H K	35,902	1,026
Mak, P C	37,223	
Makayev, M	56,690	
Makayev, M B	38,864	
Makeiv, J H	43,739	
Makison, R H	30,773	
Makortoff, P F	32,991	
Makowsky, G P	33,280	
Malcolm, K W	46,142	2,751
Malczyk, K	42,705	653
Malekow, S M	35,019	
Malen, L	39,036	339
Maley, R L	31,044	
Malfet, P	30,206	
Malin, B C	37,423	673
Mallett, J C	50,066	6,669
Malmberg, M J	41,465	6,657
Malmberg, S L	35,525	3,188
Malowney, M L	36,979	1,562
Maltby, H	55,282	6,138
Maltby, R	38,820	5,879

	Salary $	Travel $
Malthe, P	33,049	
Man, P C Y	48,488	3,759
Mand, N K	31,009	1,920
Mandley, R J	33,372	54
Mandryk, S M	32,917	2,289
Manduca, N D	48,925	9,901
Mangan, C J	31,794	1,431
Manki, Z A	37,843	730
Mann, A T	37,938	10,082
Mann, M	45,818	311
Mann, R D	58,165	2,029
Mann, T F	36,723	52
Mann, T O	33,797	
Manna, B B	51,840	5,814
Manning, D W	30,810	1,007
Manning, P	45,445	3,983
Mannis, M F	32,914	
Manson, J C	31,198	
Manson, P R	31,990	1,481
Mantik, A	30,868	313
Manton, V	30,206	3,380
Mapara, Z H	35,876	8,593
Maplethorp, P	35,525	
Marc, J	30,318	333
Marcantonio, L E	52,478	9,312
March, D R	45,423	1,495
Marchand, M E	32,517	1,561
Marchi, L J	38,674	1,693
Marchment, P M	30,870	428
Marier, L M	33,112	7,070
Marion, A M	31,643	
Mark, K G	34,201	1,105
Marken, L	31,041	206
Markham, L P	32,233	
Markides, H J	51,695	21,703
Markila, J A	37,000	2,045
Markin, B J	32,216	29
Marks, S	45,574	
Markstrom, J B	30,983	432
Markwart, A E	47,054	9,363
Marlatt, D E	50,786	13,857
Marley, W A	43,651	1,324
Marolla, F	35,534	3,595
Marpuri, F D	31,028	
Marr, D G	35,586	700
Marr-Paine, A	39,111	6,353
Marriott, C	33,468	2,029
Marriott, J R	38,429	605
Marriott, M A	57,440	9,154
Marriott, P T	32,777	71
Marsh, A L	30,180	1,854
Marsh, L N	30,104	1,500
Marsh, R D	37,546	742
Marsh, R J	64,930	13,247
Marshall, D S S	37,794	89
Marshall, G J	34,312	
Marshall, H M	30,764	1,183
Marshall, J D	32,302	2,882
Marshall, J D	46,072	620
Marshall, J R	72,820	6,679
Marshall, K A	34,093	3,491
Marshall, L E	32,421	2,596
Marshall, N A	45,242	
Marshall, P	31,748	
Marshall, R E	34,459	5,719
Marshall, R F	34,181	
Marshall, R W	33,148	1,186
Marshall, S M	35,794	3,505
Marshall, V E	34,128	1,008
Marshall, W J	52,219	3,817
Marson, D J	38,951	7,400
Marston, R E	33,087	5,095
Martell, L	40,423	1,599
Martens, D	31,936	
Martens, F E	50,309	5,570
Martens, M	31,762	518
Martens, W	32,263	471
Martin, A D	39,891	8,704
Martin, D L	38,877	2,688
Martin, D W	37,593	1,151
Martin, G R	64,879	6,872
Martin, G R	37,232	719
Martin, J C	31,922	1,032
Martin, J D	31,903	2,017
Martin, K D F	34,330	19,245
Martin, K E	32,270	148
Martin, K M	41,966	96
Martin, L M	36,812	811
Martin, M A	46,056	838
Martin, M J	36,485	1,792
Martin, P T	58,260	3,743
Martin, R G	33,879	
Martin, R G	32,755	2,211
Martin, R T	49,183	7,798

	Salary $	Travel $
Martin, S C	39,722	3,817
Martin, S C	49,372	2,859
Martin, S D	30,808	108
Martin, W	43,307	2,074
Martin, W L	37,823	4,606
Martindale, D	35,086	1,783
Martinez, J	31,994	1,435
Martiniuk, P	31,682	498
Martins, C C	30,124	7,207
Martinsen, M S	32,724	
Martinuk, G	31,226	752
Martyniuk, D	31,887	2,460
Marunchak, J A	38,652	
Marven, R F	35,921	
Marwood, R A	36,988	181
Marx, R A	31,453	230
Mason, A W	33,781	
Mason, B	41,741	13,542
Mason, B D	49,678	6,199
Mason, D B	40,576	
Mason, J H	40,631	5,990
Mason, K C	32,621	
Mason, M D	34,674	
Masselink, J N	72,812	16,055
Massey, J E	31,290	833
Massey, M	42,157	581
Massey, N W	35,975	4,577
Massey, S R	32,517	2,415
Mast, R A	36,937	1,280
Masters, D S	34,145	389
Mate, P E	34,636	2,558
Mather, W F	39,638	174
Matheson, A H	40,622	2,342
Matheson, B A	32,795	854
Matheson, B J	48,467	1,665
Matheson, D W	38,146	6,605
Matheson, K D	32,698	1,674
Matheson, N C	50,230	467
Matheson, N M	36,290	973
Mathias, H C	56,416	14,800
Mathieson, G G	38,287	447
Mathieson, J D	55,194	2,007
Mathieson, R W	48,578	6,858
Mathura, P	37,422	631
Matier, G D	48,940	2,986
Matonovich, D	30,773	
Matsi, M	32,540	
Matsuda, S Y	35,710	
Matsuo, S	44,525	1,267
Matters, D L	32,503	140
Matters, J E	33,294	133
Matthews, D	36,646	869
Matthews, I R	30,683	942
Matthews, J K	53,485	11,359
Matthews, J P	34,160	1,060
Matthews, K L	44,019	2,092
Matthews, R	31,009	
Matthews, R A	34,492	
Matthews, R E	43,522	383
Matthews, R G	34,595	
Matthews, R G	47,641	8,619
Matthews, R G	30,821	
Matthews, R L	33,161	145
Matthias, J A	34,635	
Matthias, K W	37,898	
Matthies, L	36,665	1,414
Mattison, D H	33,149	396
Mattison, J S	46,434	4,542
Mattson, L R	32,794	2,244
Mattson, R	33,948	492
Matviw, D M	66,905	17,856
Matysek, P	51,739	9,906
Matzele, R	34,375	579
Matzen, T W	42,904	4,075
Mauch, G	41,499	5,698
Maundrell, M	31,129	323
Maundrell, P	52,215	11,276
Maurer, W B	37,649	5,000
Mauza, B E	48,346	3,784
Mawle, J L	43,979	
Maximchuk, F W	46,381	2,524
Maxnuk, M D	41,223	3,165
Maxwell, D	34,562	8,901
Maxwell, H G	41,057	463
Maxwell, J A	37,863	17,428
Maxwell, M E C	38,544	4,439
Maxwell, R E	38,863	1,744
Maxwell, T E	30,181	2,132
May, B G	31,371	1,069
May, B J	32,605	276
May, G J	30,119	718
May, J H	33,952	
May, N P	43,354	5,775
May, P J	34,178	10

	Salary $	Travel $
May, R	31,742	1,918
May, R C	42,057	180
Mayadas, D R	32,757	
Maybin, R E	39,659	1,918
Maydiniuk, G E	31,765	548
Mayer, F	32,817	30
Mayhew, R L	37,222	1,263
Maykut, J	65,200	888
Maynard, F L	31,610	218
Mayner, L L	30,616	8
Maynes, S S	41,010	426
Mazuch, L	43,152	2,754
Mazur, S L	57,392	10,893
Mazurak, A L	32,198	2,418
Mazure, M A	30,870	
Mc Connell, C T	36,050	2,945
McAdam, C A	30,308	
McAdam, K A	48,549	890
McAdams, G A	30,168	4,588
McAdams, L P	55,003	2,674
McAlee, K P	36,928	51
McAffer, G W	67,383	8,446
McAllan, K	31,065	136
McAllister, F D	35,962	3,261
McAllister, J M	35,744	1,580
McAllister, K M	36,665	4,140
McAllister, N	33,984	2,392
McAllister, R S	40,304	552
McAra, P K	34,967	3,100
McArthur, B	35,255	560
McArthur, C M	39,589	5,376
McArthur, D C	39,745	1,243
McArthur, J G	59,029	4,198
McArthur, R B	43,574	910
McAssey, B M	32,474	
McAvity, J P M	75,536	6,228
McBeth, D M	31,198	3,405
McBride, A K	45,465	2,853
McBride, B L	40,786	2,784
McBride, F J	35,409	2,013
McBride, G	58,883	11,777
McBride, M	32,517	
McBride, S A	37,236	7,923
McCabe, P M	31,698	
McCaffery, J P	32,252	5,161
McCaffery, L	31,961	603
McCaghey, W D	44,460	8,955
McCaig, V A	38,751	127
McCallum, J J	46,762	
McCallum, W C	64,209	2,881
McCallum, W R	31,165	905
McCammon, M J	42,556	1,983
McCandless, R C	59,545	1,568
McCann, D E	31,413	398
McCargar, W A	41,352	3,542
McCarley, K L	30,619	
McCarney, G	30,863	
McCarthy, B P	47,372	65
McCarthy, D J	30,307	
McCarthy, E	38,182	6,186
McCarthy, M	44,220	243
McCarthy, T	32,899	83
McCartney, M J	35,899	1,385
McCartney, W A	31,056	
McCaughey, B	38,261	833
McCausland, M L	49,558	5,771
McClamon, J P	38,335	806
McClary, J D	45,366	3,784
McClelland, G J	48,102	2,995
McClughan, R M	35,954	2,806
McClure, S B	34,436	1,806
McColl, D C	62,498	5,246
McComb, D J	38,627	1,218
McComb, N J	36,094	3,984
McConnachie, A H	39,376	1,348
McConnell, D C	36,621	660
McConnell, I A	50,291	8,537
McConvey, J L	51,163	9,425
McCooey, M L	33,328	190
McCooey, O P	31,434	
McCorry, J	31,432	6,932
McCracken, J W	54,809	5,146
McCracken, W E	43,571	508
McCrea, L M	32,831	71
McCready, D	32,653	
McCrimmon, N A	49,801	2,047
McCuaig, R	37,851	2,486
McCulloch, J G	41,108	1,115
McCullough, C A R	37,615	
McCullough, R A	30,491	1,014
McCune, P V	30,871	
McCunn, J B	36,968	2,860
McCutcheon, D M	47,641	8,693
McDermid, R M	34,386	1,712

	Salary $	Travel $
McDiarmid, R S	42,019	1,816
McDiarmid, T E	39,239	2,083
McDicken, J D	60,494	9,953
McDonald, A A	30,384	740
McDonald, C A	41,358	1,028
McDonald, C I	32,517	
McDonald, D C	40,110	412
McDonald, D G	61,903	9,419
McDonald, D M	34,934	1,963
McDonald, D S	36,723	2,265
McDonald, G F	35,474	3,107
McDonald, J A	33,294	5,681
McDonald, J C D	35,876	976
McDonald, J P	33,797	59
McDonald, L E	31,903	1,629
McDonald, M J F	30,610	1,698
McDonald, M R A	31,225	2,846
McDonald, P C	38,756	471
McDonald, R F	40,221	2,969
McDonald, R G	31,041	49
McDonald, R G	54,406	11,757
McDonald, R J	52,325	5,532
McDonald, S A	30,045	518
McDonald, S M	39,884	2,832
McDonald, T D	32,203	1,980
McDonell, J P	41,976	10,229
McDonnell, A	31,050	
McDonnell, A W	41,264	11,618
McDonnell, J	36,686	82
McDougall, I A	32,280	1,989
McDougall, K A	32,114	3,290
McDougall, M R	30,591	
McDougall, S	31,887	2,713
McEachern, H H	34,172	1,055
McEachern, R E	76,461	7,021
McEwan, G A	30,193	
McEwan, P J	37,952	
McEwan, S E	41,932	1,007
McEwen, B W	33,614	1,045
McEwen, E	35,821	183
McEwen, R S	53,598	1,363
McEwen, S L	31,851	1,826
McFadden, R C	32,312	
McFadyen, K A	33,294	7,460
McFarland, A	36,474	
McFarland, M E	44,617	897
McFarlane, J C	33,474	11,477
McFarlane, J D	45,663	1,557
McFarlane, M E	55,181	176
McFarlane, P A	38,291	
McFaul, J F	42,108	1,637
McFee, B	33,440	696
McGale, J	32,638	3,361
McGavin, D A	30,517	
McGavin, M A	33,677	792
McGee, R V	32,756	1,889
McGee, V R	33,987	
McGhie, G W	42,001	382
McGillivray, D L	35,525	1,929
McGillivray, F E	32,561	669
McGillivray, L E	36,753	1,240
McGimpsey, R J	30,564	132
McGinley, M	31,292	
McGinn, B S	32,886	200
McGinn, R W	65,012	16,006
McGinnis, N C	36,576	
McGivern, M	33,406	614
McGivern, M D	46,403	5,099
McGlashan, M	30,652	1,069
McGonigal, J B	38,451	2,598
McGorman, B W	49,547	1,399
McGovern, P	40,518	
McGowan, R L	33,478	162
McGrath, R L	31,852	1,249
McGraw, I C	35,775	4,670
McGregor, I A	37,629	4,227
McGregor, J	52,914	996
McGregor, J T	36,586	2,673
McGregor, L E	33,860	
McGrenere, M F	43,939	785
McGuinty, J	34,682	623
McGuire, L B	49,649	509
McGuire, R	36,785	2,009
McGunigle, T B	34,049	1,766
McHaffie, D S	44,938	5,628
McHaffie, R E	32,850	726
McHale, D R	36,356	58
McHale, W D	41,121	47
McHardy, J M	33,344	1,111
McHarg, P J	31,427	2,946
McHugh, W A	32,496	3,631
McIlfaterick, K D	34,314	611
McIlroy, G	31,101	
McIndoe, K	40,224	773

SALARIES, WAGES, AND TRAVELLING EXPENSES

	Salary $	Travel $
McInnes, B A	31,081	1,005
McInnis, C M	43,823	942
McIntosh, D J	34,179	73
McIntosh, D K	39,551	2,969
McIntosh, D L	36,195	
McIntosh, D W	51,587	873
McIntyre, B	31,321	6,146
McIntyre, D F	43,051	
McIntyre, I G	33,974	
McIntyre, J B	31,626	
McIntyre, M E	31,240	2,951
McIntyre, R	38,969	4,745
McIntyre, S E	32,562	317
McIsaac, C E	33,172	
McIvor, D M	34,025	
McKay, D C	32,293	3,450
McKay, D J	35,521	1,581
McKay, E	40,087	3,576
McKay, G J	40,599	725
McKay, G L	48,120	18,781
McKay, J M	55,848	3,810
McKay, R G	35,876	8,639
McKay, R L	41,065	440
McKay, S J	31,657	179
McKay, T R	31,162	
McKean, A G	30,107	3,173
McKean, C J P	31,904	1,045
McKean, E	37,448	1,206
McKechnie, D	32,084	2,196
McKechnie, R	32,146	5,644
McKechnie, W M	30,111	1,266
McKee, B	31,907	2,492
McKee, D I	35,503	802
McKee, D S	32,014	855
McKee, G D	44,852	1,890
McKee, J C	47,506	417
McKeen, K J	55,194	2,240
McKeever, R E	39,648	2,000
McKeigan, J L	34,939	233
McKellar, E	43,445	1,089
McKellar, H	36,710	4,057
McKenna, K	30,330	417
McKenna, R L	31,911	
McKenzie, A J	38,567	3,835
McKenzie, A J	36,005	1,826
McKenzie, B D	36,561	3,183
McKenzie, C M Y	37,448	243
McKenzie, F B	31,687	4,276
McKenzie, H D J	32,152	1,725
McKenzie, J D	33,202	1,324
McKenzie, J G	31,886	
McKenzie, N W	31,907	
McKenzie, W A	37,487	2,516
McKenzie, W T	39,279	295
McKeown, T D	58,307	
McKerricher, B D	38,546	1,580
McKewan, L L	35,233	1,111
McKibben, P B	40,237	2,616
McKillop, D W	37,977	
McKim, D H	36,910	532
McKinlay, A R	55,155	237
McKinlay, B	54,294	4,845
McKinlay, B D	39,033	
McKinlay, E M	44,019	1,811
McKinley, S J	37,723	5,930
McKinney, R J	46,321	526
McKinney, T D	31,247	2,824
McKinnon, H	32,286	
McKinnon, K I	38,042	1,742
McKinnon, M K	38,399	431
McKittrick, W J	30,432	2,562
McKnight, A	35,301	
McKnight, C A	32,110	122
McLagan, J R	31,041	
McLaren, D A	31,848	2,454
McLaren, G P	48,541	5,105
McLaren, J R	54,339	3,747
McLaren, M	35,525	511
McLaren, M L	34,815	
McLarty, R W	43,482	1,352
McLatchie, H D	39,884	1,775
McLaughlin, J I	36,005	841
McLaughlin, M L	41,652	
McLean, A M	39,096	1,150
McLean, B A	42,350	3,775
McLean, E M	54,841	
McLean, G G	32,893	1,945
McLean, R P	33,163	1,088
McLean, R R	30,934	
McLean, R W	34,646	
McLean, R W	34,707	1,526
McLean, W E	37,150	2,540
McLean, W J	34,806	
McLeary, H J A	39,278	1,688
McLellan, B H	43,125	
McLellan, C L	32,417	123
McLellan, J F	48,323	4,419
McLennan, K A	30,471	1,881
McLennan, S A	31,752	4,900
McLeod, A R	30,640	
McLeod, C A	30,702	
McLeod, C S	33,670	
McLeod, F D	35,665	2,074
McLeod, J D	31,337	439
McLuckie, A W	30,474	297
McMahon, R H	30,980	
McManus, L E	45,014	93
McMaster, H	30,139	3,564
McMeans, N A	31,901	9,169
McMillan, D G	49,193	4,403
McMillan, H A	37,479	1,854
McMillan, L A	31,746	3,122
McMillan, M G	30,785	3,262
McMillan, W J	59,029	7,646
McMullan, D G	30,536	
McMullan, E M	51,968	1,168
McMullen, B	41,543	2,728
McMullen, J H	59,633	
McMullin, D G	31,079	238
McMurdo, J	38,331	153
McNabb, A E	33,613	444
McNabb, L A	57,291	1,656
McNair, J F	31,801	2,148
McNally, B H	49,690	8,189
McNaughton, R B	55,070	940
McNay, R S	41,208	4,402
McNee, J A	47,903	486
McNee, J M	38,686	
McNeil, D	33,217	3,069
McNeil, D R	34,237	1,579
McNeil, M	55,861	14,107
McNeil, R Y	47,979	3,980
McNeill, S B	37,205	44
McNicholas, L V	39,767	1,253
McNicholl, B	34,376	2,062
McNicol, M L	31,689	
McNicol, N G	34,423	8,515
McNulty, D C	39,201	2,516
McNulty, S	36,105	
McNutt, G E	34,303	
McParland, B E	39,627	9,928
McPhail, D G	53,032	4,924
McPhail, M N	33,285	1,933
McPherson, D K	32,812	587
McPherson, E	31,235	4,808
McQuaid, M J	32,464	2,859
McQuaker, N R	51,480	9,744
McQuatt, G A	39,443	2,174
McRae, D G	48,068	3,009
McRoberts, W J	36,681	2,002
McRuer, J A	39,363	1,413
McVea, B N	36,893	
Meacham, R E	34,001	2,423
Mead, D J	36,671	401
Meade, S W	48,587	6,145
Meaden, D J	30,563	777
Meadmore, R B	34,480	
Meaney, P J	33,112	
Means, D J	35,711	4,141
Mebs, M E	35,985	1,563
Meclaw, S M	36,665	3,316
Mecredy, M	31,862	
Medeiros, R	32,762	827
Medforth, H	39,129	
Medlar, B W	39,822	4,683
Medynski, A	42,074	1,813
Meekison, W G	85,881	2,537
Meeks, D E	30,981	391
Meeson, J	37,629	2,703
Megson, J P	30,185	308
Meidinger, D V	48,549	3,756
Meidinger, J F	56,978	6,386
Meierhofer, T V	32,517	8
Meiners, D J	37,479	1,388
Meise, K B	30,443	
Meister, H O	32,446	220
Melderis, M W	31,151	1,574
Mellings, M	33,121	762
Mellor, I K	52,140	2,245
Mellor, M	36,868	3,425
Mellors, W G	36,723	4,014
Melnick, G L	35,513	
Melnychuk, D	44,856	4,939
Melnyk, R E	32,740	
Melville, D	61,982	8,233
Menard, O F	34,601	
Menning, J	55,549	1,274
Mensah, F A	32,271	
Menu, F J	37,876	8,906
Menzies, B C	31,883	3,104
Menzies, D R	36,725	424
Menzies, M E	35,131	1,076
Mercado, P	38,412	
Mercer, D L	42,223	31
Mercer, G A	34,384	3,722
Mercer, G W	45,109	9,271
Mercer, P V	30,924	
Mercer, W	53,664	4,782
Merchant, B	33,282	1,988
Merchoff, D J	34,826	43
Mercs, C L	33,657	436
Mercs, G M	31,082	1,723
Meredith, A M	46,201	4,434
Meret, L	50,521	2,603
Merilees, W J	37,913	3,032
Merke, N H	37,206	3,101
Merkel, L L	51,490	3,668
Merkel, R A	34,331	
Merler, H	36,781	8,637
Merluk, T N	34,962	
Merner M, M	37,286	
Merner, G B	48,950	5,650
Merrall, E A	32,459	
Merritt, V A E	31,811	
Merry, H E	37,029	495
Merry, K J	43,711	10,524
Merta, R E	38,728	936
Mertton, J G	35,178	5,649
Mervyn, C	31,874	468
Merz, A W	39,486	3,344
Messenger, S	34,942	2,356
Messent, A F	35,820	1,678
Messent, R A	67,332	4,319
Messer, R P	30,449	4,447
Messier, D Y	52,295	2,437
Mester, R	42,338	
Metal, P E	32,158	815
Methot, R D	36,920	6,238
Mets, D A	36,320	100
Metz, R W	31,265	
Metzger, D W	35,987	
Meunier, C P	51,883	2,681
Meurs, B M	45,358	2,818
Mewhort, J D	34,687	509
Meyer Zu Erpen, W J	39,383	3,626
Meyers, L	30,888	148
Meyers, R E	45,562	4,611
Michaels, A	36,261	22,811
Michaelsen, L	33,858	1,659
Michalchuk, A V	31,253	318
Michaud, D	32,393	
Michaux, C M	33,294	2,692
Michel, E	32,090	
Michel, T	32,727	
Michelacci, A	30,926	1,921
Michiel, D	34,447	4,571
Michielin, P	30,521	406
Michor, R A	30,999	1,933
Mickel, R J	35,772	2,390
Middleton, A	30,133	
Middleton, B M V	51,558	5,409
Middleton, G A	33,944	
Middleton, H R	63,653	6,555
Middleton, J E	31,839	5,513
Middleton, M A	35,903	978
Midnight, A E	41,263	1,829
Mignault, G	46,488	1,540
Mihalynuk, M	42,544	6,571
Mihoiluk, S A	33,438	
Miiller, M M A	37,284	1,217
Mikasko, D D	59,232	3,614
Mikkelsen, B F	32,131	1,198
Mikulec, J B	30,697	
Milburn, D K	38,418	9,582
Milburn, L J	34,302	
Milburn, P R	48,146	4,486
Miles, K H	42,527	
Mill, J W	39,271	1,033
Millar, B A	34,350	2,035
Millar, D C	58,323	18,209
Millar, E	35,525	
Millar, J M	39,516	1,604
Millar, J S	67,034	6,129
Millar, K M	47,793	2,770
Millar, R R	50,470	1,425
Millard, C	38,882	21,691
Millard, H R	47,746	
Millbank, G G	44,493	3,072
Miller, A	32,589	
Miller, A R	50,327	6,002
Miller, B A	34,824	
Miller, B J	38,308	2,115

	Salary $	Travel $
Miller, B L	35,332	979
Miller, C T	30,932	
Miller, D	33,967	2,343
Miller, D	32,256	1,115
Miller, D E	39,811	390
Miller, D G	30,542	1,142
Miller, D R C	46,117	2,630
Miller, D W	48,549	4,747
Miller, E H	52,040	660
Miller, F G	40,756	6,137
Miller, G E	53,653	9,872
Miller, G W	50,122	3,179
Miller, H D	32,644	
Miller, I A W	43,348	4,027
Miller, I C	34,216	1,247
Miller, J	38,507	536
Miller, K	30,772	3,799
Miller, K	33,061	849
Miller, K A	33,186	2,354
Miller, K B	47,196	2,764
Miller, K R	33,450	254
Miller, L	34,877	1,266
Miller, M	30,072	
Miller, M G	36,305	892
Miller, N	35,525	2,397
Miller, N L N	30,149	
Miller, P	32,116	3,957
Miller, R	35,726	72
Miller, R C	36,790	361
Miller, R D	30,245	552
Miller, R G	55,653	4,682
Miller, S	47,882	2,358
Miller, S	33,441	13
Miller, S C	42,135	1,656
Miller, W A	36,765	
Miller, W J	38,628	4,276
Milligan, D W	39,232	33
Milliken, J M	53,924	68
Mills, A S	30,133	149
Mills, B J	32,579	256
Mills, G	56,349	7,690
Mills, J M	36,205	2,721
Mills, M M	34,636	
Mills, R W	30,396	
Mills, S J C	42,560	2,456
Mills, W E	36,576	
Millward, W S	54,500	6,760
Millward, Y M	35,525	124
Milne, C R	37,969	1,895
Milne, L D	40,991	4,039
Milner, D	39,646	1,249
Milowsky, F	60,174	2,216
Miltenberger, G	39,984	2,064
Milton, D M	31,521	31
Milward, R L	31,271	804
Min, B D	41,434	855
Miner, M E	31,343	797
Minifie, S W	51,558	2,263
Minkley, J H	31,901	
Minnion, P G	49,111	7,069
Minnis, N V	32,097	2,234
Mintak, D O	34,336	
Minto, H	56,929	18,757
Mirams-Harrison, M	35,275	1,435
Miroslaw, C	32,833	7,894
Mirza, M Y	59,557	4,641
Mishra, R D	32,417	
Mist, L	44,483	1,858
Mitchell, A D	35,538	2,255
Mitchell, A S	41,543	4,639
Mitchell, C A	36,432	732
Mitchell, D A	34,226	2,256
Mitchell, D L	32,945	
Mitchell, E	30,489	975
Mitchell, E F	36,868	1,360
Mitchell, G A	39,400	1,625
Mitchell, J	34,732	966
Mitchell, J B	32,699	56
Mitchell, K A	37,747	
Mitchell, K J	55,593	5,994
Mitchell, L G	32,059	24
Mitchell, L P	33,872	860
Mitchell, P	30,761	14
Mitchell, R	34,931	547
Mitchell, R D	45,249	1,218
Mitchell, S A	31,894	434
Mitchell, S P	30,537	1,326
Mitchell, S R	32,316	1,142
Mitchell, V	51,579	1,910
Mitchell, W D	64,148	8,082
Mitchell, W H	31,443	311
Mitchell, W K	46,453	4,070
Mitchell, W R	48,036	4,095
Mitten, R L	38,446	

	Salary $	Travel $
Mittermayr, L S	31,831	31
Mittler, B J	35,865	
Miyahara, L K	33,037	
Mjolsness, R L	37,321	5,287
Mlazgar, L M	30,325	
Mocellin, C W	30,316	
Mochizuki, R K	40,367	299
Moe, M	31,150	
Moehling, A L	34,798	474
Moen, B W	32,708	464
Moffat, C A	33,797	1,477
Moffat, G	39,894	504
Moffat, G A	36,097	2,095
Moffatt, H D	52,617	12,675
Moffatt, L W	37,495	
Moffatt, M A	30,154	653
Mogensen, N	55,398	17,554
Mogg, J M	35,461	1,193
Mohrmann, K	33,168	2,045
Moi, A C	51,558	568
Moilliet, D E	35,825	1,630
Moir, A R	45,689	5,923
Molag, F	32,014	
Molnar, L N	31,123	1,736
Molnar, P	35,860	3,411
Molyneux, S L	30,184	
Monahan, P M	32,048	2,021
Monchak, D K	39,829	383
Moncur, W W	56,161	1,744
Monette, A G	38,726	906
Money, L M	37,367	3,364
Monje-Alvarez, L E	32,322	2,326
Monk, D	34,010	346
Monk, L L R	31,512	
Monks, M J	30,839	
Monnette, H A	41,054	10,506
Monroe, I	36,243	36
Monroe, K R	52,611	2,859
Mont, A	32,483	715
Monteith, M E	54,555	2,196
Montemayor, J C	31,698	10,084
Monterey, L E	33,294	
Montgomery, R	53,275	7,528
Montgomery, R H	37,637	
Montgomery, W	45,104	1,761
Moody, A D	43,692	1,742
Moody, D M	44,238	1,293
Moody, J E	31,498	442
Moody, R	39,648	1,551
Moon, D R	34,447	
Moon, J	34,432	980
Moon, P T	35,964	
Mooney, K	36,723	1,708
Mooney, R F	36,723	949
Moorby, K V	33,521	2,055
Moore, B	31,839	
Moore, B J	33,547	2,129
Moore, B L	42,899	3,670
Moore, C M	52,387	3,080
Moore, C R	52,456	
Moore, D F	31,804	3,482
Moore, D N	53,778	18,570
Moore, E L	40,086	6,341
Moore, G	35,881	
Moore, G A	37,950	
Moore, H C	35,844	
Moore, H E	31,879	
Moore, J D	30,386	1,542
Moore, J R	30,874	83
Moore, J W	51,783	1,105
Moore, K G	34,047	300
Moore, L	46,271	12,066
Moore, L G	38,473	1,123
Moore, P A	35,525	1,076
Moore, R	31,174	105
Moore, R G	35,713	821
Moore, R J	31,860	2,128
Moore, R J	31,824	301
Moore, S	32,817	1,593
Moore, T O	61,851	26,911
Moore, T R J	36,085	2,014
Moore, W A	36,217	4,153
Moorehead, W	86,105	5,807
Moores, B A	30,232	7,578
Moorman, P	30,527	3,620
Moragne, R P	34,137	66
Morahan, C	42,203	1,695
Moran, D	43,993	369
Moran, J R	38,920	
Moreau, D J	30,617	536
Moreau, J H	31,260	
Moreau, P F	30,397	
Morehouse, P C	35,086	7,791
Moreshead, J A	51,204	1,640

	Salary $	Travel $
Morgan, A E	35,273	958
Morgan, B C	36,838	869
Morgan, C A	35,372	1,618
Morgan, G	36,563	1,762
Morgan, J	32,658	
Morgan, J	51,566	3,559
Morgan, J R	40,958	2,237
Morgan, J W	36,528	380
Morgan, K H	43,381	5,252
Morgan, L D	30,680	2,724
Morgan, R N	40,619	676
Morgan, W B	42,613	2,467
Moricz, M	41,383	
Morin, B W	47,351	11,177
Morison, N J	51,357	4,649
Moritz, B L	36,005	2,243
Morley, A P	36,409	
Morley, D	35,453	384
Morley, D R	37,770	3,978
Morley, J H	48,549	5,012
Morley, R L	53,105	9,634
Morlock, M	30,254	
Morris, D D A	35,004	1,631
Morris, D M	59,352	4,604
Morris, D P	34,688	1,045
Morris, D W	41,035	1,558
Morris, E V	45,670	8,085
Morris, J	30,424	3,573
Morris, J R	39,878	3,700
Morris, L J	31,799	140
Morris, M E	42,820	2,619
Morris, R A	42,148	171
Morris, U M	32,128	1,973
Morris, W A	32,557	
Morrison, B T	35,874	1,221
Morrison, C G	32,486	1,667
Morrison, D C	42,224	3,479
Morrison, D N	30,899	331
Morrison, D Y	48,502	12,011
Morrison, I A	53,594	8,399
Morrison, L W	35,916	1,234
Morrison, M M	40,735	1,791
Morrison, P	32,843	1,019
Morrison, R C D	33,232	4,533
Morrison, S	34,251	189
Morrison, W F	35,840	
Morrissey, P	30,630	676
Morrogh, M L	31,922	3,970
Morrow, C B	33,031	6,007
Morrow, D J J	35,928	328
Morrow, L V	30,312	16
Morrow, W G	30,168	1,400
Morry, G	35,840	1,253
Mortenson, L R	32,244	796
Mortimer, D	32,247	382
Morton, B A	61,561	2,778
Morton, D L	45,226	
Morton, G	35,727	577
Morton, V E	41,460	1,794
Mosby, G E	41,890	4,016
Moseley, G W	31,378	
Moser, J G	50,161	2,273
Mosher, C	31,874	17
Moss, R K	44,826	891
Mossey, J E	34,542	219
Mossie, W	34,773	3,165
Mossop, J W	37,491	211
Mottishaw, J E	40,371	1,382
Mottram, W E	31,320	5,655
Mouat, D	34,259	891
Mould, D E	31,732	1,834
Mould, R N	55,471	
Mountain, J B	53,082	7,918
Mountenay, S L	39,536	515
Mousseau, G K	35,924	1,404
Mowatt, G M	38,113	
Mowrey, B L	33,050	5,703
Moxon, A L	36,407	2,289
Moy, W W	44,949	1,144
Moyes, E	45,156	4,965
Mueller, E	37,358	599
Mueller, H	51,519	2,840
Mueller, I	32,803	178
Mueller, R P	30,479	9,067
Mueller, S A	35,514	588
Mugford, M	38,109	2,539
Muir, J A	47,474	8,139
Muir, R C	30,006	
Muir, R J	31,852	422
Muirhead, G	43,138	3,873
Mulcaster-Law, H	33,387	
Mulholland, A E	68,944	9,089
Mulholland, E B	33,140	295
Mulholland, W	30,478	740

	Salary $	Travel $
Mullally, M	31,533	249
Mullan, R P	31,175	144
Mullane, J F	43,699	9,833
Mullaney, R F	57,908	5,146
Muller, G F	35,183	128
Muller, R	41,758	814
Muller, R G	32,982	695
Mullett, D F	37,557	2,370
Mulligan, G D	67,546	1,690
Mulligan, R A	64,132	8,977
Mullin, B W	31,922	325
Mullin, J D	65,270	8,302
Mullins, E J	31,967	3,146
Mullis, L J	33,861	1,125
Mulrooney, M R	33,427	1,533
Mumford, R P L	46,662	883
Mumford, W L	32,850	
Mundell, W G	49,763	
Mundreon, N D	32,901	
Munich, D G	35,035	1,068
Munn, D J	55,288	13,321
Munn, P L	45,427	169
Munn, W D	37,629	4,334
Munro, B	33,479	3,255
Munro, G D	34,917	4,829
Munro, G J	50,698	5,993
Munro, M	45,267	8,644
Munro, R A	68,932	862
Munro, S E	32,114	2,461
Munro, T C	36,272	
Munro, W T	42,224	8,149
Murakami, J	33,892	6,984
Murawsky, K P	31,352	
Murchie, D K	39,121	2,218
Murden, D	32,191	
Murdoch, A	31,359	2,203
Murdoch, I W	44,838	
Murdock, G R	35,232	333
Murdock, J	39,884	2,580
Murdock, J	33,584	456
Murgatroyd, M K	34,718	97
Murkin, S D	36,753	2,558
Murphy, A R	34,716	8,794
Murphy, B C	45,578	3,563
Murphy, J	36,732	5,760
Murphy, J C	33,029	1,840
Murphy, K F	44,343	271
Murphy, M A	33,261	
Murphy, P	30,806	
Murphy, P	35,995	3,502
Murphy, S P	33,798	
Murphy, T K	35,108	3,157
Murray, A	34,736	29
Murray, A D	31,302	1,107
Murray, D J	50,486	6,223
Murray, D J	35,893	1,210
Murray, E E	60,174	3,219
Murray, E T	34,726	2,888
Murray, J	30,474	
Murray, J F	30,764	3,019
Murray, L P	40,268	3,147
Murray, R A	38,845	204
Murray, S	47,536	951
Murray, S E	34,507	3,053
Murrell, G W	31,063	
Murtagh, E J	33,496	116
Murtha, M F	58,825	8,850
Murthi, J N	38,970	1,564
Musaph, L P	38,911	2,275
Musclow, A F	30,516	
Musgrave, R G	33,443	
Mussio, J J	68,489	8,743
Mustard, M	31,884	1,660
Muth, M A	39,503	2,380
Muth, N D	40,167	1,963
Muxlow, K L	34,393	2,294
Myers, A W K	44,022	12,038
Myers, B A	36,005	2,147
Myers, E R	37,564	1,481
Myers, F W	36,880	904
Myers, H E	33,438	1,641
Myers, L	33,058	589
Myers, M	31,234	1,286
Myers, R J	59,352	5,324
Myers, S J	32,038	1,687
Nadarajan, V	36,833	66
Nadeau, E F	50,696	2,774
Nagasaka, H H	33,581	172
Nagel, C	34,429	3,900
Nagorsen, D W	33,098	1,205
Nagpal, N K	50,783	906
Nagy, A L	41,313	63
Nagy, G P	53,878	3,178
Nair, S	34,084	181

	Salary $	Travel $
Nakamura, J N	30,655	565
Nakashima, F	30,330	565
Nakashima, L T	33,138	1,311
Nakashoji, D	30,593	1,123
Nakatsu, D T	47,834	3,985
Nakatsuka, G M	32,123	2,035
Nance, R G	34,244	38
Nanson, J E	30,095	
Nanter, S D	30,261	1,388
Napper, D J	34,812	3,123
Narayan, F B	33,167	
Nardi, R A M	35,170	
Narver, D W	61,903	8,654
Nash, E	48,366	10,290
Nash, J T	35,080	2,933
Nash, M	46,473	1,182
Nash, M A	31,078	
Nash, O	36,007	1,029
Nash, P	32,216	1,904
Nash, W J	32,417	585
Naspleda, L F	37,950	
Nastili, L	36,499	
Nastili, P	33,388	
Natsuhara, R K	55,727	3,888
Naud, D M	30,313	173
Naylor, W B	36,953	
Neagele, G F	38,952	1,834
Neal, B	65,200	5,430
Neary, K J	33,081	2,219
Neave, M V	30,289	
Nedoborski, J W	37,998	1,078
Nedokus, E	45,738	5,301
Nee, R	32,296	
Needham, J	49,472	606
Neer, K H	36,627	246
Neff, T	33,234	
Negraeff, J	48,104	3,483
Negrin, G M	31,161	
Negrin, R G	47,985	
Neighbor, H W	37,659	1,785
Neil, L J	35,832	621
Neil, S	32,510	
Neil, T O	41,406	
Neilson, G R	33,827	
Neilson, L	32,728	1,042
Neithercut, P J	33,298	
Nelson, C L	54,778	6,301
Nelson, D	41,360	4,011
Nelson, D A	35,876	4,577
Nelson, D L	33,631	217
Nelson, G J	36,152	
Nelson, H E B	37,828	1,841
Nelson, I	40,855	5,639
Nelson, J M	47,977	8,489
Nelson, K A	39,338	5,619
Nelson, L A	32,806	4,445
Nelson, L M H	30,677	529
Nelson, L W	35,237	504
Nelson, R	30,089	59
Nelson, R S	33,189	
Nemeth, J	47,148	6,456
Nera, L A	32,599	
Nerman, J	33,311	
Neros, W O	51,558	2,096
Nesbit, D P	34,217	604
Nesbitt-Porter, H H	51,481	439
Nesting, N T	33,939	4,251
Netter-Hodge, D R	33,294	2,545
Netzel, I M	31,098	
Netzel, K M	37,886	1,588
Neufeld, A E	71,844	5,133
Neufeld, D	52,855	9,137
Neufeld, H R	38,428	4,065
Neufeld, R H	40,289	
Neuman, R H	37,702	989
Neumann, E	34,512	718
Neumann, P	30,247	1,239
Neville, L M	33,521	3,060
Neville, R W	36,825	
Newall, D R	50,016	2,044
Newall, M E	35,965	1,378
Newberry, J F	70,239	16,255
Newburg, W C	34,883	
Newcomb, A J	33,936	1,721
Newcombe, C P	38,370	
Newcombe, M E	32,431	
Newhook, D E	30,754	470
Newhouse, F	48,199	9,001
Newhouse, J R	41,875	9,881
Newman, K J	38,521	
Newman, R	36,806	417
Newman, R E	48,502	1,682
Newman, W E J	36,002	
Newman, W H	40,253	1,928

	Salary $	Travel $
Newport, G C	33,833	1,007
Newroth, P R	52,386	3,360
Newsome, G A	39,344	544
Newsome, L A	36,955	384
Newsome, T	33,775	1,028
Newson, L M	54,469	1,574
Newton, B D	30,603	
Newton, D J	36,662	790
Newton, M	51,178	
Newton, P	51,558	3,126
Newton, R M	40,441	
Newton, T E	34,324	988
Nezil, B C	32,102	1,811
Ng, S	35,876	2,081
Ng, S J	39,651	6,889
Ng, T L T	40,632	323
Ngai, J W	41,156	2,736
Ngai, T	30,706	900
Ngan, P	31,147	1,109
Ngo, S W K	46,309	
Nicholl, T	35,161	
Nicholls, D R	35,411	811
Nicholls, G M	45,421	7,173
Nicholls, M	55,187	1,271
Nicholls, W W	34,899	1,044
Nichols, G H	54,051	3,985
Nichols, L P	31,546	
Nichols, R W	46,734	2,432
Nicholson, A	42,757	4,731
Nicholson, B P	30,284	460
Nicholson, E I	30,418	156
Nicholson, G A	32,952	94
Nicholson, G W	30,932	1,974
Nicholson, P G	38,792	
Nicholson, R J	30,249	
Nickel, R A	54,399	7,460
Nickel, R E	32,811	2,238
Nickel, S G	39,783	1,734
Nicol, W W	33,831	115
Nicoletti, R	47,839	6,600
Nicoll, J M	53,194	9,884
Niehaus, B E	41,760	5,719
Nield, E A	30,113	1,383
Nielsen, J H	31,278	
Niemann, A	31,968	1,419
Niemann, T	49,228	1,684
Nijman, R A	32,531	3,628
Nilsen, D L	56,583	9,825
Nilsson, K A	30,706	1,177
Nimmo, D W	38,789	
Nishihara, J	30,260	
Nissila, J H	34,292	2,628
Niven, M J	30,340	478
Nivison, C J	32,402	1,217
Nixon, B L	33,375	3,890
Noble, C R	34,036	2,218
Noble, W B	45,877	2,139
Nock, M	53,614	3,587
Noel, S	39,836	2,741
Noga, D J	37,553	
Noland, D A	34,145	
Nolte, R M	34,755	436
Nontell, K D	38,607	3,297
Noordam, A	30,026	21
Nordh, C	31,922	196
Nordin, H S	45,589	793
Nordin, R N	42,105	2,374
Nordstrom, W N	35,628	
Norish, W T	37,154	
Norman, B R	31,367	2,836
Norman, P	33,157	3,318
Norman, P J	51,023	4,655
Norman, V J	33,521	7,810
Norman, W I	35,230	533
Norman, W W	36,023	1,077
Norquay, A R	36,527	172
Norris, B D	35,129	356
Norris, D J	37,842	10,245
Norris, G	34,064	3,452
Norris, J G	30,334	1,216
Norrish, R W	37,629	4,367
Norsworthy, T J	36,723	3,893
Northcott, J E	31,887	1,057
Northover, P J	56,384	15,836
Northup, J A	31,736	
Norton, B W	31,838	478
Norton, W E	58,470	9,665
Nott, I U	31,066	
Novak, M G H	31,117	2,139
Nowlan, D L	36,665	
Nowotniak, E F	39,516	1,285
Nugent, A	32,128	1,600
Nunan, W H	30,816	181
Nunez, J I	30,047	1,830

	Salary $	Travel $
Nurse, R S	34,759	
Nuszdorfer, F C	49,288	4,590
Nuttall, G	62,662	4,422
Nyberg, J B	52,296	7,236
Nyberg, R	31,162	
Nyffeler, M R	30,568	1,290
Nygaard, K	48,022	5,080
Nyland, D	51,558	7,600
Nymark, W	59,183	166
Nyst, H	51,121	1,914
O'Brennan, D	34,466	16
O'Brien, J	30,967	2,075
O'Brien, J J	34,446	6,451
O'Brien, R F	33,401	965
O'Brien, R G	38,613	175
O'Bryan, A L	36,723	5,084
O'Bryan, J E	30,607	1,006
O'Bryan, J P	31,105	2,633
O'Byrne, J R	51,674	1,144
O'Byrne, M J E	38,968	234
O'Connor, E	36,418	
O'Connor, I	33,301	
O'Connor, J L	31,788	13
O'Connor, K D	38,784	255
O'Connor, T	34,903	1,515
O'Dette, L E J	36,376	557
O'Dine, L	36,122	
O'Gorman, A J	35,067	
O'Gorman, D K P	61,867	7,105
O'Halloran, J A	33,032	2,061
O'Hare, J L	48,912	7,264
O'Kane, C M	31,527	
O'Keefe, K J	30,731	80
O'Keeffe, D J	39,441	272
O'Neal, K	36,814	868
O'Neil, M M	31,414	1,419
O'Neill, D	34,390	
O'Neill, D	61,130	13,509
O'Neill, M E	45,412	10,099
O'Neill, N D	47,602	3,307
O'Riordan, J	64,739	11,704
O'Rourke, C	32,026	141
O'Rourke, D	31,595	
O'Shea, L J	34,144	
O'Toole, S D	33,711	
Oakley, B T J	45,440	1,849
Oates, W	33,008	
Obedkoff, W	47,608	535
Oberheide, R	49,424	292
Oborne, D	30,589	
Ockey, J L	31,228	1,086
Oconnell, R D	35,315	2,206
Oculto, C	34,896	
Odermatt, W J	40,417	940
Odian, L R	31,680	
Odiorne, A A	36,130	1,195
Odowichuk, M W	35,147	
Offer, M S	31,922	1,605
Offerhaus, R M	41,303	7,024
Offizier, H	32,268	301
Ogden, W L	32,494	1,151
Ogden, W W	30,562	2,022
Ogilvie, R T	38,946	796
Ogilvie, V M	34,042	
Ohata, E M	35,727	1,293
Ohlemann, K P	46,762	2,208
Ohlhausen, K L	37,182	672
Ohlhausen, L B	35,527	2,766
Ohlmann, L J	61,738	17,811
Okros, R D	48,377	
Olafsen, R W	35,060	
Olafson, J W	35,235	5,340
Oldham, G E	54,602	2,258
Olender, V V	31,974	2,364
Olesiejuk, S E	39,480	1,282
Oliver, A L	41,583	10,781
Oliver, B J	42,091	2,479
Oliver, D L	52,550	6,176
Oliver, D W	47,559	1,589
Oliver, G G	33,165	2,890
Oliver, H G	36,980	
Oliver, M F	48,506	3,286
Oliynyk, R T	35,127	837
Olmstead, J R	58,051	3,723
Olsen, G	53,371	8,263
Olsen, J B	48,571	84
Olson, D A	33,378	4,272
Olson, F	32,869	8
Olson, H N	31,904	28
Olson, J W	41,966	4,028
Olson, L L	38,377	2,733
Olson, M D	33,784	19,444
Oman, D E	35,297	
Oman, R T	34,150	

	Salary $	Travel $
Omstead, G	42,820	4,959
Omule, S A Y	49,936	2,568
Oneill, J C	32,938	1,354
Ong, A	33,521	3,197
Onions, J	33,719	
Onishko, P J	31,302	
Opal, E S	50,428	4,733
Orchard, E R	55,155	
Ormrod, D J	47,539	3,537
Orosz, D	31,420	1,235
Orr, G I	36,005	198
Orr, M	32,551	1,281
Ortis, C G	31,111	3,180
Orton, A	31,271	
Osachoff, L M	34,381	897
Osberg, P M	40,590	5,529
Osborne, A	45,255	1,251
Osborne, A M	37,977	191
Osborne, C R	31,728	482
Osborne, D K	30,307	8
Osen, S E	31,310	835
Osland, R E	49,656	2,738
Oslund, K E	33,486	268
Osoko, M D	30,845	138
Ostafew, S S	33,137	761
Ostashek, G N	45,095	1,543
Ostby, R T	54,587	3,544
Ostergaard, P	53,064	8,017
Ostermeier, J R	37,587	
Oswald, D L	58,404	5,542
Oswell, J	30,671	
Otchere-Boateng, J	47,794	5,894
Otke, A B	38,059	1,579
Otto, J	33,607	
Ouellet, L	37,596	1,252
Ouellette, M	36,959	9,092
Oulton, D J	35,894	402
Ouston, D E	49,028	3,079
Ovanin, T K	39,350	672
Overholt, G M	35,478	885
Owen, C F	33,277	1,883
Owen, P H	60,026	2,951
Owen, T	37,072	3,259
Owens, J	54,079	259
Owens, L E	36,556	3,447
Owsianski, E W	58,389	5,753
Oxland, T H	61,903	3,027
Ozawa, Y	47,715	734
Ozeer, S H	36,005	2,280
Ozeroff, C W	33,447	2,895
Paddon, G L	35,284	10,535
Padmore, D	32,019	1,705
Padmore, T C	60,610	10,638
Pagdin, M W	30,935	
Page, G A	33,840	
Page, P	32,533	
Page, R E	38,397	2,632
Paget, D R	31,145	854
Paget, G D	53,069	5,168
Paige, R J	45,747	2,823
Paine, B J	32,446	2,628
Paine, J C	43,215	1,667
Paine, P C	35,147	8
Painter, R	58,237	4,526
Pajak, M W	31,355	
Pakrastins, A	49,297	1,893
Palechek, N P	48,696	2,302
Paley, E	31,248	4,267
Paley, E	32,106	
Palfrey, T R	30,629	
Pallan, P	65,751	3,724
Palmer, E	36,005	1,570
Palmer, F G	38,288	
Palmer, J	38,968	966
Palmer, K G	35,525	2,153
Palmer, M A	38,992	3,390
Palmer, M W	34,266	47
Paloposki, G W	34,044	
Paloposki, S G	37,955	3,426
Pamplin, G B	47,569	6,291
Pang, S	35,139	2,914
Pangka, F	38,112	132
Pankratz, J	33,311	
Pankratz, R K	32,993	2,381
Pannell, J	33,271	
Pannett, R M	30,329	835
Panteleyev, A	52,104	4,947
Panter, C G	36,378	2,628
Panter, R R	45,176	144
Pape, A M	32,074	
Pape, D M	31,652	
Paquette, D L	31,591	
Paquette, D W	34,787	2,254
Paranjpe, M A	35,356	113

	Salary $	Travel $
Pardee, F M	33,998	2,571
Parent, P E	37,411	677
Parente, M A	36,006	
Parenteau, R G	31,364	271
Parenteau, S	33,757	2,462
Parfitt, D B	77,403	6,899
Pargee, G E	33,515	1,054
Park, J H	30,221	4,510
Park, S	30,655	1,611
Parke, G A	44,265	863
Parke, R A	33,946	
Parker, A	34,709	1,900
Parker, C A	39,369	3,198
Parker, C C	34,403	1,991
Parker, D L	31,852	146
Parker, D N	33,151	
Parker, D N	30,219	2,152
Parker, D R	33,562	
Parker, D R	43,169	5,047
Parker, F J R	31,172	28
Parker, G I	43,305	10,897
Parker, J G	39,008	1,182
Parker, P L	35,468	
Parker, R J	53,353	11,550
Parker, S F	32,580	
Parker, W G	34,586	1,825
Parkes, D R	65,465	7,883
Parkin, M	31,969	2,326
Parkin, M L	35,417	1,765
Parkinson, E A	42,224	2,866
Parkinson, J	39,673	4,136
Parkinson, W	40,553	11,851
Parks, R E	42,083	3,189
Parkyn, J H	50,691	4,229
Parminter, D O	41,595	442
Parminter, J V	41,583	2,800
Parnell, G G	38,629	5,173
Parnell, I	31,110	
Parry, N H	36,256	1,703
Parsons, D C	42,317	8,932
Parsons, D R	54,652	3,065
Parsons, J E	43,114	2,253
Partington, L	35,525	3,663
Partington, N C	30,839	6,672
Pascual, V O	31,132	
Pashnik, P A	53,904	9,922
Pasicnyk, V	51,303	4,717
Pastor, R A	35,006	
Pastorek, J L	40,962	2,208
Pastrano, H	32,818	
Patch, S	31,480	534
Paterson, D B	37,448	263
Paterson, G A	38,882	
Paterson, K I	37,448	3,323
Paterson, R E	33,629	
Paterson, R W	34,790	263
Paterson, V W	31,798	1,346
Pathak, R	34,600	
Patry, S E	30,908	2,147
Patten, B K	43,018	2,472
Pattenden, F A	36,492	117
Patterson, A N	64,114	1,720
Patterson, B L	36,470	8,890
Patterson, G E	36,749	1,478
Patterson, G P	37,394	1,244
Patterson, K E	32,517	
Patterson, L T	41,561	22,104
Patterson, M R	35,189	5,522
Patterson, R A	51,199	7,774
Patterson, R G	31,864	
Patterson, R W	32,051	
Patterson, S	34,353	
Pattie, L G	35,375	968
Pattison, D B	36,587	3,101
Pattison, S H	31,007	2,604
Patton, A M	32,573	114
Patton, D M	33,719	997
Patton, G K	45,374	
Paul, A D	36,367	21
Paul, K E	34,067	447
Paul, N J	55,155	4,028
Paul, T A	31,548	313
Paull, G W	50,833	11,472
Pauloski, L J	35,821	2,263
Paulse, E R	32,666	
Paulson, L M	40,634	2,746
Pauze, C	30,191	
Pavan, F H	37,249	1,336
Pavlick, L E	33,081	2,797
Pawson, R M	32,978	1,863
Payment, F J	32,776	
Payne, G C	63,829	3,051
Payne, G R	33,544	28
Paynter, J A	31,998	3,338

	Salary $	Travel $
Paynter, J P	32,718	2,009
Peachman, J A	30,958	2,983
Peacock, M L	32,340	293
Peake, M J.	32,665	539
Pearce, A L	33,787	1,345
Pearce, B W	38,975	822
Pearce, D B.	32,846	896
Pearce, D G	67,228	13,875
Pearce, I	31,861	2,038
Pearce, J J	35,613	873
Pearce, N C	32,264	908
Pearce, W A	72,571	11,746
Pearcy, B.	44,626	522
Pearson, E G.	31,661	
Pearson, G A	30,572	1,106
Pearson, K M	36,753	3,181
Pearson, R A.	36,319	139
Pearson, R J.	36,366	32
Pearson, R L	42,152	
Pearson, W S	53,863	4,193
Peatt, A D	32,445	1,137
Pechnik, W E	37,459	
Peck, D N	37,736	3,872
Peck, T C.	30,745	1,166
Peckham, A M	44,710	1,693
Peden, A E	39,172	2,661
Peden, B D	31,992	420
Pedersen, C C.	33,800	
Pedersen, L	57,251	7,549
Pedersen, M C	33,833	3,942
Pedersen, R A.	41,100	241
Pederson, A L	34,715	598
Pederson, O N	30,797	657
Pederson, R G	34,853	674
Pedlow, K E	30,207	261
Pedneault, H V.	32,745	5,573
Peebles, J A.	52,317	3,462
Peebles, L A	30,697	
Peet, D H	39,517	1,235
Peitzsche, L A.	41,215	107
Pelchat, M K.	45,428	2,196
Peligal, M	32,201	2,333
Pellatt, R J	52,559	332
Pellerin, W R	35,755	191
Pelles, E H.	38,382	78
Pelling, R.	32,411	2,417
Pellman, B L	38,396	
Pelvay, M	30,479	
Pemble, D W	34,534	802
Pendergast, B A	47,670	4,732
Pendergast, L J	43,261	
Pendergast, W K.	53,820	7,998
Pendl, F T	50,064	4,140
Pendleton, E	32,116	265
Pengelly, E R.	35,876	1,509
Penman, W D.	38,954	284
Pennanen, V.	30,231	
Penner, B P.	34,252	83
Penner, G W.	44,145	5,018
Penner, L P	32,140	
Penner, R.	38,881	
Penner, R J	43,709	3,248
Penner, R K.	35,876	
Penney, B R	33,918	
Penny, B	41,994	3,073
Penrose, M L.	36,285	959
Pentland, J E.	33,749	
Pentland, R D.	37,953	1,142
Peppin, P A.	33,063	1,407
Peppler, J C.	43,859	11,202
Perara, D A.	48,502	3,280
Perchie, R W	45,839	4,043
Percival, D W.	41,384	2,806
Percival, L R.	31,952	2,210
Percy, J A	33,667	
Pereira, C C H	37,068	
Pereira, R A.	33,019	
Perepelkin, B C	36,091	1,695
Pereverzoff, S A	53,996	4,243
Perkins, G L	34,539	
Perkins, P	37,919	3,271
Perkins, R W.	44,736	1,308
Perras, J J.	46,596	681
Perrett, R B	38,984	
Perrin, C J	30,004	
Perrin, D J.	61,589	19,737
Perrin, R	37,228	2,355
Perron, R A.	47,821	6,763
Perry, B H.	32,379	2,099
Perry, B R	31,936	8
Perry, D R.	31,922	526
Perry, J L	45,796	4,429
Perry, K D.	34,411	
Perry, R F	35,620	420
Perry, R J.	36,930	
Perry, R S	35,465	1,866
Perry, W J	32,455	479
Persinger, A M	30,372	
Perunovich, L	31,144	
Pesek, M F	30,506	401
Petch, L M.	38,194	1,943
Peter, E C	44,048	1,371
Peter, T H	58,432	6,101
Peters, C A	31,563	
Peters, G A	32,067	3,274
Peters, H	35,525	1,377
Peters, J D.	31,852	
Peters, J I.	35,422	
Peters, L J A	30,347	
Peters, N	46,407	375
Peters, N A	33,364	
Peters, T H	31,992	615
Peters, T K.	42,713	887
Peters, W G	45,323	232
Peters, W J	31,960	887
Peters, W M	33,225	76
Peters, W S	48,532	2,244
Petersen, O J L	40,681	137
Petersen, P	31,412	
Peterson, C A	31,786	6,732
Peterson, C J.	36,550	580
Peterson, D G.	46,228	14,056
Peterson, D H.	30,298	
Peterson, E	41,492	929
Peterson, J D.	39,312	591
Peterson, J J.	30,169	
Peterson, K G	36,195	1,087
Peterson, L	34,377	3,692
Peterson, M E	36,909	2,798
Peterson, R E.	33,620	6,211
Peterson, R J T	52,832	850
Peterson, T N	56,947	16,808
Petho, B L L	41,921	1,702
Pethybridge, J L	44,237	403
Petrar, B J	31,913	2,424
Petrie, M A	62,544	1,717
Petrie, R J	37,448	356
Petrie, R W	31,690	834
Pettersen, T.	34,859	2,491
Pettigrew, K B.	39,884	3,341
Pettit, D.	55,029	192
Pettit, R W.	55,931	861
Petty, A J.	40,342	
Petty, J H.	32,345	12
Petty, L.	32,436	168
Pfannenschmidt, H W.	33,706	688
Pfeifer, M B.	33,408	124
Pfeiffer, R R.	35,098	
Pflanz, O H.	44,862	1,659
Pfliger, D A.	34,027	8,944
Phalen, R D	33,573	89
Phalen, W A.	37,740	1,091
Phaneuf, P.	38,863	510
Phare, C L	33,659	30
Phelan, C E.	37,840	
Phelan, W G.	43,331	
Phelps, D E.	37,629	2,624
Phelps, K.	30,696	3,678
Philbrook, H H.	38,954	5,323
Philion, C A	34,334	807
Philion, J J.	37,711	139
Philips, K.	33,732	
Phillion, R M	47,653	2,838
Phillips, A G.	31,887	2,950
Phillips, B	52,528	2,365
Phillips, C W	30,587	296
Phillips, D.	43,880	667
Phillips, D A.	36,867	
Phillips, G.	35,885	
Phillips, J.	59,215	7,404
Phillips, J F	43,207	5,270
Phillips, J H.	37,882	92
Phillips, J N L	33,870	
Phillips, K W.	33,294	623
Phillips, N.	34,043	946
Phillips, R	30,336	
Phillips, R C	35,876	8,208
Phillips, S	30,158	144
Phillips, W K F	33,447	1,299
Philp, J H.	32,128	5,156
Philpott, D C.	41,605	3,434
Phipps, A O	42,966	1,299
Phoenix, C D	31,325	
Picard, R A	42,554	456
Piccin, R M.	31,440	108
Piccinin, D M S	50,829	7,816
Pickard, E B	31,288	2,547
Pickerell, R C	36,720	6,573
Pickering, A	62,415	
Pickering, B.	35,069	7,317
Pickering, J R	57,444	5,437
Pickering, K A.	35,734	6,948
Pickering, M R	38,062	6,210
Pickles, F R.	31,622	232
Pictin, P L	30,145	1,061
Piedrahita, A R.	34,723	1,106
Pielak, K L.	38,850	406
Pierce, D A.	34,268	3,256
Piercy, F J	31,871	
Piercy, G N.	33,629	
Pietila, J J.	31,514	1,240
Pietraszek, E T	55,155	4,954
Piette, R U.	38,798	535
Piffer, N G.	31,075	
Pigeau, W P	37,031	6,300
Piggin, D J.	39,156	320
Pignatelli, D	30,673	34
Pijl, W J.	40,037	12,264
Pike, D D J	32,952	933
Pike, G E.	31,766	124
Pike, I R.	30,353	2,182
Pike, S J.	47,344	1,401
Pike, W	50,354	2,287
Pimlott, G M.	30,522	882
Pincombe, R.	33,177	124
Pinese, S	36,561	712
Pinhey, C.	49,645	8,405
Pinkerton, G E	46,979	11,512
Pinnington, P L.	31,460	11
Pinsker, W.	32,482	117
Pires, B J	37,682	160
Pishalski, F	32,322	1,087
Pistell, L A.	34,882	
Pitcairn, J.	31,538	91
Pitt, W F	36,723	1,166
Pitzel, J P.	57,029	1,017
Piva, R J.	33,080	655
Planiden, A D.	39,236	10,202
Plant, J E	37,701	2,790
Plater, M H	32,972	1,308
Platt, K.	31,852	
Platt, N C	30,263	
Platt, W	40,160	2,554
Pleasants, D V	38,598	3,850
Pleasants, L W	33,290	
Pledge, T S	34,237	1,467
Plesko, S M.	32,517	2,042
Plewes, R K.	39,262	2,429
Plotnikoff, J P	53,581	3,246
Plottel, M J	40,614	5,074
Plunkett, P A.	54,475	2,915
Pobran, T T.	38,845	1,427
Pocklington, G S	34,053	1,803
Pocock, G I.	31,777	
Podger, J E.	30,323	1,186
Podgorenko, V A	34,084	322
Podzun, U O	34,099	2,976
Poeschek, G L F.	40,083	2,070
Poets, R F	35,540	638
Poetsch, H.	37,276	110
Pogson, W J	61,746	2,986
Pohl, N W.	32,418	245
Pojar, J J.	51,477	9,961
Poje, D A	45,600	106
Poland, P T.	32,826	2,480
Polden, A C	32,163	
Polegi, G.	31,115	3,201
Poley, R G.	30,802	1,252
Poliquin, R D	51,668	4,944
Pollack, J C.	49,097	6,241
Pollard, A R	46,637	2,131
Pollard, J D.	46,719	731
Pollard, J T	65,633	4,682
Pollard, R F.	43,726	4,383
Pollard, W B.	36,176	
Pollitt, K J	33,183	633
Pollock, A A.	47,949	4,571
Pollock, B L	44,599	2,712
Pollock, R.	42,111	1,803
Pollock, S R	32,253	
Polowyk, M.	35,474	
Polsky, S L.	43,696	2,480
Polstein, R J.	38,185	4,743
Polysou, N	49,505	6,023
Pomajzl, V	41,583	833
Pomeranski, D M.	42,211	2,785
Pomerleau, R	48,583	3,683
Pommen, L W	44,504	2,341
Pond, L A	46,546	2,092
Pond, M J	38,288	
Poohachoff, W	51,464	4,724
Poole, D R	35,113	384

	Salary $	Travel $
Poole, G A	44,956	753
Poon, F S H	35,866	1,008
Pope, G F	33,228	
Pope, M D	36,353	971
Pope, R A	48,803	2,944
Popoff, H F	54,187	9,796
Popp, A L	35,479	1,082
Porcher, J R	38,980	1,368
Porcina, R A	38,779	2,872
Porco, A	31,160	
Porteous, B C	31,217	1,707
Porter, D D	35,842	753
Porter, G L	38,790	3,098
Porter, R K	39,407	3,860
Posnikoff, S E	37,265	4,306
Potoma, F S	38,729	10,475
Potter, N L	30,706	3,152
Potter, R E	54,932	4,243
Pottinger, J G	49,292	5,395
Pottinger, R H	35,242	
Poulos, G J	36,833	149
Poulos, S	67,727	3,230
Poulton, M J	51,558	9,350
Poutney, R G	37,423	9,130
Powell, D F	36,337	792
Powell, G E	42,246	63
Powell, G R	30,820	1,878
Powell, H G	55,152	6,043
Powell, J A	32,030	386
Powell, J S	50,545	647
Powell, N J	33,756	587
Power, C G	39,648	3,318
Power, F J	41,026	5,773
Pownall, T W	33,167	118
Pozer, M P	34,342	234
Poznikoff, F F	40,086	
Prance, M M	35,663	
Prasad, J	31,707	
Prasad, M	38,984	
Pratt, K E G	52,318	253
Pratt, L A S	37,765	1,381
Pratt, M C	33,903	737
Pratt, R	41,165	8,226
Pratt, S D	32,340	2,317
Pratt, W A	42,243	1,765
Praznik, R W	34,572	
Preddy, K P	30,458	542
Preena, F S	44,284	
Prelusky, A G	44,918	4,907
Prelypchan, N J	75,539	14,840
Premack, L L	37,286	
Premischook, J O	45,333	3,551
Prentice, N D J	42,613	485
Prentice, T A	58,696	13,274
Prentice, W J	47,069	1,133
Preston, D	35,839	573
Preston, F E	33,837	3,146
Preston, G S	30,759	334
Preston, J	54,096	3,529
Preston, P J	32,424	
Preston, R	35,170	
Preston, T H	31,935	5,992
Preston, T W	36,177	589
Preto, V A G	56,981	7,152
Prette, S G	34,801	46
Prevett, D W	59,344	2,668
Prewett, I C	33,220	573
Price, A	35,925	2,350
Price, C B	31,948	2,422
Price, D T	31,233	
Price, E S	64,148	2,177
Price, G	30,347	957
Price, G D	54,607	1,672
Price, G O	33,002	
Price, G R	30,406	4,782
Price, J B	47,805	2,625
Price, J E	37,014	983
Price, L	31,849	849
Price, L B	31,067	222
Price, L D	36,544	4,341
Price, M A	31,605	510
Price, R F B	45,081	5,345
Price, T W	44,723	2,649
Priebatsch, P E	37,867	1,481
Priebatsch, V	32,328	2,075
Priestley, C R	34,216	
Prill, R A	40,134	446
Prime, L A	31,936	537
Prince, A M	30,861	173
Prinsze, M W	47,996	2,424
Priske, R J	38,896	14,597
Pritchard, C B	30,976	1,147
Pritchard, M	30,492	1,337
Prociuk, J M	32,690	450
Procter, D R	38,411	783
Proctor, C	37,423	
Prodeahl, A	35,228	1,445
Prokop, R G	50,408	8,685
Pronk, M B	36,723	199
Prosser, B	32,734	3,768
Prosser, L	30,842	400
Proudfoot, M A	35,405	8,694
Proudfoot, M M	38,887	1,338
Prout, D	36,588	1,677
Proverbs, T B	43,236	5,924
Proznick, A M	34,483	2,398
Proznick, N	40,404	1,203
Prysiaznuik, T	64,148	2,881
Przeczek, J E	41,954	2,099
Ptolemy, R A	38,084	3,961
Pugh, J	35,876	4,245
Puhallo, W P	42,482	2,720
Pullen, P M	44,869	2,277
Puls, R	37,629	59
Pump, J	34,318	
Purcell, D R	47,212	8,939
Purdon, E A	37,783	764
Purdy, D G	37,151	4,012
Purgavie, R	36,833	1,651
Purvis, H	40,836	
Purvis, M D	36,442	
Putrus, K M P	31,852	64
Pye, R C	30,445	
Pyle, J D	32,436	2,920
Pyper, T J	68,699	14,103
Pyplacz, V	37,718	4,542
Quackenbush, P A	32,450	559
Quadir, A A	33,469	
Quail, M E	32,021	2,516
Quan, K F	36,969	
Quan, S	36,298	1,376
Quaroni, V	43,489	3,100
Quarry, W N	37,949	9,767
Quartermain, M C	48,502	291
Quast, H W	51,558	285
Quay, J H L	31,550	
Quee, J	42,264	994
Quesnel, A A	35,626	231
Quibell, R A	45,445	5,994
Quick, L L	32,007	539
Quin, A L	42,224	6,843
Quinn, A	32,490	8,088
Quinn, J C	36,753	4,285
Quinn, M J	32,178	8,546
Quinn, N	30,475	
Quinn, W A	38,757	
Quinn, W J	51,727	
Quint, S A	35,278	334
Quirk, T D	36,013	1,667
Raabis, G C	31,239	919
Rabuka, L I	32,826	3,124
Racicot, L P	33,986	163
Racine, G	33,041	1,100
Radchenko, G J	43,507	3,678
Rader, C I	32,517	849
Radford, E	38,522	13,016
Radmacher, V C	30,737	
Rae, J I	33,127	
Rae, L C	33,294	413
Rae, L I	43,044	9,510
Rae, R B	31,044	497
Rae, V M	38,386	9,320
Rafferty, P	61,889	14,642
Rafiq, M	32,144	549
Rafuse, B F	58,302	4,221
Rahim, T	30,534	
Rahtjen, P A	32,511	771
Rai, F M	45,445	2,057
Raine, D	32,262	
Raine, R J	41,554	7,690
Rainey, C A	37,553	83
Rajan, A M K	33,129	
Rajan, C B	32,332	
Raketti, A F	33,721	
Ralph, E G	33,301	4,536
Ralph, G J	33,944	
Ralph, P F	40,450	110
Ralph, R R T	38,938	3,892
Ralston, D E	47,138	3,292
Ralston, R S	34,903	
Ram, S	63,073	
Ramer, D	50,759	4,922
Ramin, J E	37,438	950
Ramroop, B H	35,444	
Ramsay, C J	40,754	3
Ramsay, G	39,516	10,540
Ramsay, J B	41,682	1,183
Ramsay, R V	47,654	
Ramsdale, E P	31,590	470
Ramsden, B	31,544	1,396
Ramsey, D J	34,858	
Ramsey, R	36,070	8,766
Ramsfield, D A	32,075	875
Rana, P S	43,187	
Ranches, C Q	31,278	
Rand, D	35,620	148
Randall, A D	51,130	2,919
Randall, J J	43,588	721
Randall, S H J	36,349	225
Rande, K E	34,018	3,370
Randel, M R	44,503	10,242
Randell, A	56,199	1,204
Rankel, K	37,448	6,112
Rankin, F E	41,966	
Rankin, J M	35,467	924
Rankine, P J	36,808	7,690
Ransford, W W	37,145	1,905
Ranson, D	46,732	3,676
Ranson, H R	43,559	
Ranta, D D	44,079	
Raper, W G	30,139	3,584
Rasmussen, A W	32,272	719
Rasmussen, D	31,219	3,073
Rasmussen, G V	38,857	7,084
Rasmussen, V H	31,296	1,832
Rassenti, P	34,199	568
Ratcliffe, D A	30,944	
Ratcliffe, J V	53,325	7,498
Ratcliffe, M D	30,916	
Ratel, A	44,616	323
Rathbone, G C	50,784	9,474
Rathbone, P V	40,448	2,822
Rathbone, R J	37,173	
Ratkai, I S	41,911	4,111
Rattray, A	46,354	4,261
Raun, R M	32,486	2,824
Raval, J L	32,255	5,027
Raven, D A	37,497	3,154
Raven, D J	51,910	3,493
Raven, E J	62,623	430
Ravenstein, K	35,992	4,610
Ravnaas, E F	30,789	918
Rawling, G	35,623	777
Rawlins, K R	40,296	407
Ray, A H	35,549	352
Ray, G E	52,061	2,967
Ray, H V	35,984	287
Ray, J E	37,779	2,462
Ray, P C	30,517	2,308
Rayfield, I A	34,532	862
Rayment, A	30,570	406
Raymer, B H	31,513	1,909
Raymond, A M	49,496	9,753
Raymond, G F	36,133	1,424
Rayner, R R	41,228	1,417
Rayner, W K	35,477	8,159
Read, B A	46,877	10,524
Read, D V P	46,501	3,221
Read, K G	33,845	
Reader, N G	37,774	757
Reading, R J	34,318	
Reano, D J	35,525	2,707
Reavie, S B	33,181	1,677
Reay, L D	41,197	7,304
Rebantad, R D	35,622	3,031
Rebkowich, M N	36,665	973
Rector, R C	34,175	
Reddin, J L	32,131	
Redding, G J	41,266	6,210
Redding, M E	53,966	2,750
Redecopp, S	34,009	140
Redekopp, E W	39,496	3,017
Redfern, J P	31,164	830
Redford, D	37,227	4,551
Redford, J W	52,659	2,300
Redman, E C	62,435	12,908
Redmond, C M	33,408	262
Redmond, M J	43,247	1,797
Redmond, R J	39,216	271
Redwick, W	50,765	
Redzich, H D	30,872	
Reed, G A	42,009	681
Reed, G G	39,328	8,858
Reed, J	56,367	6,132
Reed, N E	33,832	
Reedman, D R N	45,217	3,283
Reekie, C	31,944	
Reekie, R A	45,690	150
Rees, A J	45,506	1,347
Reese, J	32,814	1,180
Reeves, R J	55,761	6,519
Regan, D J	33,091	350

	Salary $	Travel $
Regler, P	32,056	1,883
Rei, J	34,604	2,864
Rei, R.	31,156	5,040
Reibin, D J	32,573	298
Reich, C D G	35,880	1,631
Reichenback, G H	48,078	5,765
Reid, B J	36,833	1,366
Reid, B J	30,055	307
Reid, C J	31,927	51
Reid, C N	34,572	
Reid, D S	40,269	4,723
Reid, G E	42,224	2,095
Reid, I	36,783	
Reid, J A	36,430	1,235
Reid, J A	35,519	723
Reid, L J	34,301	1,421
Reid, M	32,546	1,887
Reid, P.	32,665	
Reid, P A	32,007	2,404
Reid, P D	37,769	1,193
Reid, R.	41,583	847
Reid, R H	37,769	381
Reid, R T	44,278	1,249
Reid, S M	31,983	2,683
Reid, S P	36,986	
Reid, S P	44,586	1,073
Reid, T A	30,852	
Reilly, J	32,810	
Reilly, M C	64,148	1,196
Reimche, R W	47,657	8,785
Reimer, D L	38,303	788
Reimer, E H	49,827	1,271
Reimer, G A	49,383	7,455
Reimer, L L	35,381	3,570
Reimer, R	31,636	211
Reimer, R J	51,558	4,605
Rein, G J	30,575	
Reinhart, A M	37,877	27
Reinhold, C.	39,605	115
Reith, S	32,923	653
Rejman, D F	40,150	2,606
Rekart, M L	89,929	4,932
Reksten, D E	48,502	3,153
Remedios, I A	40,963	438
Remmelg, A V	30,584	587
Rempel, J G	30,872	8
Rendina, L.	30,250	886
Rendle, G A	51,568	552
Renner, M A	39,369	
Renner, R T	30,401	
Rennie, P G	34,923	3,606
Rensby, D F	31,046	2,012
Renwick, G	31,575	1,143
Resh, L W	52,104	5,639
Restall, L L	48,842	1,514
Retallack, G	30,954	1,595
Rethmetakis, J J	32,527	
Revak, S T	34,466	1,100
Revel, W J	40,627	8,740
Reveley, H C	31,077	2,115
Reykdal, J	48,579	1,875
Reynier, J A	39,455	900
Reynolds, D L	32,743	
Reynolds, F	33,976	1,846
Reynolds, G	30,054	
Reynolds, J M	36,005	1,690
Reynolds, R G	44,582	646
Reynolds, S	30,853	3,913
Reynolds, S H	56,565	3,697
Reynolds, S R	58,480	678
Reznechenko, C	33,452	2,803
Rhebergen, G F	38,621	2,039
Rhodes, D G	61,582	4,313
Rhodes, J W	34,432	
Rhodes, S N	36,085	
Rhodes, W T	42,469	151
Ricciardi, A	37,462	4,251
Rice, D T	44,620	
Rice, G A	31,101	1,821
Rice, J M	38,968	8,285
Rice, J W	35,077	
Rich, D J	34,042	
Rich, J T	30,548	923
Richard, G A	30,479	3,633
Richards, A G	35,505	1,580
Richards, G A	43,650	228
Richards, H M	89,004	8,597
Richards, P	42,468	1,249
Richards, R G	46,567	1,290
Richards, R P	47,740	3,400
Richards, R R	47,399	5,895
Richardson, D W	47,981	2,943
Richardson, J.	36,550	5,276
Richardson, J A	55,240	11,083
Richardson, J J	33,003	798
Richardson, K S	43,048	3,605
Richardson, R J	37,077	2,424
Richardson, S M	34,208	14
Riches, M J	40,410	
Riches, R A	31,634	
Richkum, R W	36,300	2,921
Richmond, A.	43,217	1,123
Richmond, P M	31,885	
Richter, F M	31,358	2,181
Richter, L D	30,852	3,566
Richter, M C	30,452	1,488
Rickard, G P	31,320	536
Rickerby, J G	33,823	772
Riddell, I M	35,371	1,104
Riddell, J D	38,637	4,126
Riddoch, E J	40,160	11,181
Rideout, A.	30,772	279
Ridge, P.	32,256	516
Ridings, T J	35,106	
Ridley, W	40,934	270
Riechert, E.	30,344	1,994
Rieck, P R	31,748	1,441
Riecken, J E	30,754	119
Riedl, N G	33,549	
Riedler, H M	30,457	1,305
Rigg, M	35,013	2,046
Riggs, M	32,625	
Rikley, B V	37,481	
Riley, J G	36,964	
Riley, R E	33,103	
Riley, R M	30,173	
Rindero, R E	42,414	6,469
Ring, J D	43,102	5,520
Ringrose, J H	35,328	2,290
Ringstad, N R	48,106	6,148
Ringwood, P B	51,368	4,242
Riopel, C R	48,981	358
Riou, A E	48,927	645
Rioux, T F A	30,116	2,255
Ripley, G L	36,006	201
Rippon, R A	39,005	
Risby, S O	44,331	1,849
Riseborough, M	40,825	1,504
Rissling, J P	35,106	1,744
Ritchie, L J	32,836	604
Ritchie, L S	35,680	2,388
Ritchie, R S	44,181	455
Rivard, J R	38,678	855
Rivard, R A	33,599	
Rivera, A G	33,330	
Rivers, R W	47,430	2,253
Rizzardo, F	43,159	1,454
Roadhouse, B C	46,340	675
Roark, T D	36,785	3,269
Robb, D A	51,429	4,014
Robbins, C	31,487	1,865
Robbins, R L	33,914	2,658
Robbins, S L	47,949	3,288
Roberge, M	31,909	
Roberge, R F	35,876	4,140
Roberton, T	37,088	1,422
Roberts, B	44,705	2,843
Roberts, D	36,201	3,999
Roberts, D A	36,693	403
Roberts, D G	39,661	4,416
Roberts, D W	55,150	7,577
Roberts, E	35,671	3,236
Roberts, E C	36,772	4,477
Roberts, G A	59,248	8,010
Roberts, G H	33,797	6,039
Roberts, G H	31,296	
Roberts, M B	32,438	2,913
Roberts, P H E	53,983	3,563
Roberts, R B	34,329	29
Roberts, R H	59,353	10,144
Roberts, S L	31,911	1,956
Roberts, T	49,119	5,004
Robertsen, C	32,360	1,237
Robertson, A M	37,448	83
Robertson, B G	32,333	2,260
Robertson, B L	34,439	321
Robertson, B W	37,089	593
Robertson, D N	51,558	5,277
Robertson, D S	35,054	1,629
Robertson, G R	35,907	
Robertson, I J M	53,867	9,063
Robertson, J C	30,903	1,679
Robertson, J D	36,004	3,866
Robertson, J P	35,402	4,259
Robertson, J S	48,715	13,615
Robertson, J T	33,993	840
Robertson, L M	31,938	8,511
Robertson, L R	36,153	3,060
Robertson, L S	35,525	2,435
Robertson, P	32,425	680
Robertson, R E	42,578	1,200
Robertson, R H	32,160	
Robertson, S	61,501	18,155
Robertson, S	33,312	2,351
Robertson, S S	31,519	1,184
Robertson, T	34,260	
Robertson, W W	31,917	2,237
Robin, P W	36,055	
Robinson, B G	83,703	996
Robinson, B T H	39,516	980
Robinson, C P	32,349	
Robinson, D A	33,244	
Robinson, D F	43,550	
Robinson, G	36,541	1,316
Robinson, G W	33,367	1,271
Robinson, J G	30,571	170
Robinson, J H	50,332	1,639
Robinson, J K	31,220	
Robinson, K J	34,834	1,637
Robinson, M	33,374	168
Robinson, P P	44,253	1,958
Robinson, R	39,463	
Robinson, R J	36,408	
Robinson, R M	31,922	107
Robison, M	30,191	
Robson, L J	35,558	1,503
Rocchini, R J	50,464	432
Rochon, S M	31,988	
Rockel, R E	33,294	198
Rockwell, I L	39,583	2,725
Rodgers, B J	33,020	2,628
Rodgers, C.	31,746	5
Rodgers, L	31,768	758
Rodney, G L	32,029	2,363
Rodrigue, R.	40,572	3,977
Roe, F L	52,456	
Roe, J R	35,322	
Roemer, H L	38,191	2,090
Roest, B M F	42,143	1,456
Roest, J B	32,236	1,454
Rogers, B A	36,665	
Rogers, J	32,876	7,344
Rogers, J P I	40,981	10,838
Rogers, P	33,322	481
Rogers, P A	30,838	187
Rogers, W E	32,742	236
Rogers, W F	30,479	109
Rohan, H J	35,491	2,574
Roland, W.	37,733	1,443
Rollheiser, N.	30,430	
Rolls, B A	36,005	1,587
Rolls, K E	36,455	144
Rolston, G D	36,091	2,546
Romain, W A	39,997	471
Romanow, M L	42,637	
Ronay, A	43,846	815
Rondeau, R J	44,457	
Ronse, E J	50,606	300
Rooke, H A	30,999	79
Rooney, E K	42,249	3,097
Ropertz, H.	39,217	2,333
Rorison, T	33,039	62
Rose, A A	37,130	1,446
Rose, D J	61,756	5,207
Rose, E K	34,624	
Rose, W D	38,710	
Rose, W H	40,160	3,480
Rosenau, B H	33,458	95
Rosenbaum, W.	32,846	
Rosenberg, R R	46,851	458
Rosequist, G	32,517	2,983
Rosettis, M J	31,932	1,880
Rosin, H F	33,962	672
Ross, A.	36,003	2,716
Ross, A.	31,574	784
Ross, A F	85,538	8,973
Ross, B A	40,756	2,040
Ross, B G	36,862	2,776
Ross, D	32,553	741
Ross, D W	42,391	1,671
Ross, E	30,766	451
Ross, G A	31,198	
Ross, G A	30,982	3,789
Ross, G L	33,865	4,055
Ross, I A G	34,263	6,409
Ross, J	31,924	
Ross, J J	39,488	
Ross, J P	37,958	24
Ross, M A	42,726	419
Ross, M J E	39,800	2,807
Ross, R.	36,567	3,842
Ross, S D	55,646	6,016

	Salary $	Travel $
Ross, S E	35,061	586
Ross, S E	46,769	2,578
Ross-Smith, D G	37,754	795
Rossell, C	33,285	6,624
Rosset, C L	43,696	854
Rossiter, F B	35,842	
Rossmo, M R	34,719	
Roth, V J	33,993	490
Rothenberg, R G	45,483	
Rothery, E F	35,601	1,032
Roueche, K L	37,160	7,442
Round, R P D	58,763	3,099
Rounds, R	41,745	1,682
Rouse, B A	33,856	
Routledge, R W	42,389	5,029
Rowe, A	30,823	1,817
Rowe, B E	32,962	1,720
Rowe, D J	34,685	
Rowe, G A	41,204	1,275
Rowe, G D	34,185	3,270
Rowe, K R	32,984	2,667
Rowe, L	37,163	
Rowles, C G	31,992	
Rowlett, G A	36,005	1,905
Rowley, A J	52,658	6,155
Rowling, J W	39,081	
Roy, M	31,564	865
Roy, P G	42,578	4,590
Roy, T P	31,573	7,427
Roylance, R	30,448	35
Rozell, D F B	34,436	1,635
Rubidge, N A	58,279	19,939
Ruck, D C	31,870	302
Rucki, J	44,278	1,874
Rudolph, D S	30,168	1,309
Rudosky, L A	54,460	1,161
Ruffell, R G	33,939	1,699
Ruffy, C M	44,690	228
Rugg, D A	57,013	16,110
Ruhl, D	50,785	7,296
Ruiterman, T	34,384	2,013
Rullens, D J	36,753	
Rumpel, J A	31,737	
Rumsey, S C	71,869	5,330
Rundle, G R	45,926	1,936
Rungas, R	45,560	3,627
Runka, C	32,455	3,364
Runnalls, G S	39,565	1,637
Rupp, H D	34,218	
Rusch, L J	35,390	2,431
Rush, J M	41,773	1,740
Rushcall, L J	49,119	
Rushworth, D M	41,105	9,675
Rusi, E J	39,407	
Ruskin, A	42,605	
Rusnak, M	62,810	653
Russell, D V	35,491	667
Russell, D W R	49,579	5,263
Russell, H A	31,233	53
Russell, I F	32,863	5,128
Russell, J H	31,579	3,701
Russell, L G	52,387	1,919
Russell, P G	47,712	752
Russell, R A	38,895	2,626
Russell, R J	41,524	
Russell, R W	35,760	1,809
Russell, S A	53,009	3,321
Russell, T	32,015	799
Russell, T	59,352	7,442
Russell, W	33,761	
Rutherford, D T	34,041	2,811
Rutherford, L S	35,894	
Rutherford, M H	43,109	
Rutkauskas, L	42,385	262
Rutledge, G C	35,645	5,885
Rutledge, T D	32,473	
Rutter, K	30,674	
Rutzebeck, R	32,420	
Ryan, C E	51,502	316
Ryan, C T	32,182	231
Ryan, E J	42,479	1,653
Ryan, H A	36,672	1,417
Ryan, J W	36,493	15
Ryan, T	31,852	331
Ryckman, J M	34,826	
Ryder, A C	30,641	1,224
Rye, B E	32,817	671
Rygh, P R F	36,570	
Rzepa, J C	35,132	684
Saby, J D	30,038	
Sabyan, R J	37,416	5,553
Sacilotto, T	30,428	
Sackett, N E	31,696	1,039
Sackville, D A	30,627	237
Sadar, E	51,876	5,472
Sadler, B A	57,499	12,335
Sadler, E A	36,471	4,920
Sadler, F M	44,171	1,725
Sadler, L A	34,422	507
Sadoway, K L	32,071	45
Sage, G D	31,988	
Sahota, G S	40,713	817
Sahota, S S	49,876	8,557
Sakalauskas, A J	59,393	6,382
Saladin, E	33,435	
Salem, M I	35,876	7,123
Salisbury, D M	34,647	2,594
Salituro, C M	30,843	
Sallenback, C R	41,968	3,098
Salm, P J	38,863	2,583
Salmon, C H	38,490	1,953
Salmon, K D	36,286	
Salt, K	55,892	619
Salter, R A	37,110	3,268
Sam, J Jr	39,983	1,017
Samija, D	31,642	1,112
Samosinski, J	35,876	9,529
Sampson, B	49,431	7,960
Sampson, H J	33,362	2,679
Sampson, M H J	32,260	1,160
Samson, N W	44,369	4,527
Samuel, I	35,179	
Sanatani, R	37,114	620
Sandell, D J	64,148	838
Sandeman-Allen, R G	32,749	3,660
Sanders, E B	36,078	3,290
Sanders, M J	49,304	4,426
Sanderson, A	57,309	7,489
Sanderson, G L	47,115	4,347
Sanderson, M	33,452	
Sandford, N W	31,992	
Sandquist, C H	35,876	2,665
Sands, D J	44,607	3,727
Sands, H M F	36,723	3,238
Sands, J R	33,655	
Sandve, G P	48,519	148
Sandvik, H R	32,392	506
Santano, L	39,486	2,776
Santosham, T V	60,170	1,851
Santucci, F	34,784	4,698
Sanzovo, M L	33,414	3,646
Sapergia, D T	30,043	734
Sapergia, M K	36,609	
Sapinsky, L L	34,853	174
Sapinsky, S A	38,198	417
Sapriken, K R	48,320	759
Sarac, B	34,491	1,792
Saretsky, J M	39,740	
Sargent, D D	37,092	3,911
Sargent, D R	49,747	1,665
Sargent, S H	39,613	898
Sargent, S J	36,836	1,459
Sarsiat, D G	46,611	6,266
Sartisohn, W G	35,876	3,797
Sasaki, H W	51,176	7,957
Sasaki, R K	34,691	1,224
Satrum, T W	35,828	5,375
Saunders, B P	42,224	5,373
Saunders, S E	43,515	511
Sauter, D G	32,139	
Sauve, G A	31,322	
Savage, B	35,199	3,472
Savage, C	33,360	4,769
Savage, C O R	32,488	1,651
Savage, R A	30,640	1,182
Savinkoff, T	39,884	859
Sawadsky, J M	36,753	1,096
Sawatsky, D J	35,159	
Sawatzky, F H	47,673	16,991
Sawatzky, R F	34,505	
Sawayama, G T	60,509	2,300
Sawchuk, D P	38,120	
Sawich, J A	37,297	2,644
Sawoniak, J I	38,882	6,253
Sawracki, E A	36,005	622
Saxby, K D	54,245	7,458
Sayers, A B	37,273	
Scale, W M	71,492	2,104
Scaletta, G	35,113	2,489
Scardifield, B A	30,325	668
Scarrow, R C	58,404	6,185
Schacke, S	33,751	1,209
Schaeffer, I W	41,902	
Schafer, D B	34,552	
Schaffer, S S	35,469	836
Schafthuizen, R J	33,096	1,333
Scheelar, K	31,030	5,455
Scheer, K	32,417	978
Scheer, R D	37,723	4,176
Schellenberg, B D	50,294	508
Schellenberg, G H	46,811	4,365
Scheltens, J H	33,872	
Schendel, K A	32,257	1,220
Schick, P L	34,807	1,489
Schick, R E	39,843	2,047
Schiefelbein, S	32,278	1,133
Schiefelbein, U	34,828	1,348
Schiffo, R E	32,714	1,275
Schildroth, J W	48,542	15,981
Schill, G L	34,149	172
Schindel, J	35,860	638
Schlogl, C R	31,041	102
Schmautz, K R	34,074	623
Schmid, C	39,668	593
Schmidt, G W	43,649	1,569
Schmidt, H W	34,788	1,395
Schmidt, J C	32,864	5,214
Schmidt, J S	52,901	6,364
Schmidt, R	30,119	1,577
Schmidt, R L	47,903	1,242
Schmidt, W	36,528	8,490
Schmidt, W E	51,558	684
Schmitt, H F J	33,802	21
Schmitz, W M	55,155	1,922
Schneid, A	33,612	13
Schneider, D	81,114	11,082
Schneider, J M	30,997	64
Schneider, J W	30,720	
Schneider, R	32,642	876
Schofield, G R	36,942	96
Schop, J M	33,814	2,774
Schrader, S A	31,201	460
Schramm, C	34,309	347
Schramm, T R	46,201	3,955
Schroeder, D J	37,447	
Schroeter, T G	52,104	7,917
Schroyen, M A	31,746	
Schubert, B R	42,264	
Schuler, U B	36,005	1,954
Schultz, B S	33,447	984
Schultz, R D	49,187	8,601
Schultz, R L	33,168	2,795
Schultze, C G	33,705	1,835
Schulz, E	36,723	6,929
Schulz, M	32,511	146
Schulz, N G	50,098	2,263
Schumph, D	34,515	2,830
Schuring, R J	38,430	1,478
Schuyff, J	41,273	1,835
Schwab, B	37,104	612
Schwab, D J	34,265	
Schwab, J W	48,737	9,096
Schwab, W	33,254	1,932
Schwartz, P	34,819	471
Schwartzentruber, A	49,938	645
Schwarz, H W	62,577	4,195
Schweitzer, D G	43,916	1,406
Schwemler, G M	30,038	
Schwermer, J	36,705	
Schwingenschloegl, A	31,051	
Scobie, G W	48,579	6,744
Scobie, T A	32,705	989
Scofield, K J	36,723	1,584
Scott, A	33,253	519
Scott, A M	30,027	683
Scott, B R	37,932	
Scott, B W	35,492	
Scott, C H	36,732	35
Scott, E	30,725	
Scott, G R	37,629	2,011
Scott, H	33,521	2,876
Scott, J R	40,393	1,374
Scott, J S	36,142	
Scott, L	30,833	
Scott, M	38,263	2,141
Scott, M E E	50,107	5,516
Scott, P	33,722	1,943
Scott, R	36,827	
Scott, R B	32,071	769
Scott, R L	39,634	4,710
Scott, R L	40,364	2,546
Scott, W R	34,661	659
Scribilo, D	35,709	1,647
Scribner, F C	38,729	2,888
Scudder, F J	33,294	452
Scuka, A V	35,341	596
Sealey, E M	62,212	11,104
Seaman, M	32,092	805
Sebastian, D C	31,903	3,762
Secter, J P	55,324	4,078
Sedlack, J P	50,456	3,800
See, H	40,691	

	Salary $	Travel $
Seefeldt, R L	36,399	3,330
Seehagel, D B	37,254	1,046
Seeley, J R	37,929	
Seelig, P.	33,002	146
Sehmi, N S	45,374	7,528
Seilis, M E	44,512	2,998
Sekhon, P	41,908	4,985
Selbee, D M	32,489	553
Selkirk, I M L	47,141	2,194
Seller, L A	37,271	9,483
Sellers, W J	36,005	1,791
Sellwood, R J	40,897	
Selman, J F	31,149	957
Seltzer, P A	44,136	11,308
Selwood, W E	37,711	344
Semchuk, E E	31,914	632
Semenoff, J	30,713	4,061
Semenoff, P	31,939	2,078
Semeyshen, L	31,784	
Seminiuk, L J.	57,908	405
Semler, D W	38,011	
Senft, L	31,991	2,264
Senum, S A	41,744	1,031
Senyk, G B	30,232	146
Sept, E L	48,783	2,253
Sepulveda, A.	31,475	
Sepulveda, M	36,994	1,119
Sera, R A	50,948	4,106
Seran, P S	40,668	457
Serne, R H	35,932	
Serr, B J	33,838	561
Setzer, L	44,595	322
Seward, P W	55,059	
Seward, T L	41,966	
Shack, B W	35,161	3,931
Shah, H N	55,155	3,423
Shalanski, T D	30,452	1,828
Shamtanis, N	32,339	237
Shand, N R	31,112	29
Shantz, C	63,980	13,501
Shapira, A E	31,352	
Sharer, J W	34,185	1,543
Sharma, S	32,289	
Sharp, C A	33,065	
Sharpe, D S	32,517	77
Sharpe, J F	35,196	149
Sharpe, R A	31,819	1,167
Sharpe, R M	31,982	
Shatzko, G	31,768	24
Shaw, B E	32,634	538
Shaw, C	40,541	972
Shaw, C L	51,059	7,375
Shaw, D	33,075	
Shaw, D L	37,664	6,566
Shaw, E A	38,635	1,844
Shaw, M	50,338	1,563
Shaw, M A	30,581	2,678
Shaw, P	36,587	
Shaw, W C	33,758	781
Shea, C P	32,030	4,608
Shea, G W	31,813	300
Shearer, C J	35,718	
Shearer, J E	32,005	32
Shearer, T	30,805	
Shearing, C G	51,121	2,442
Sheehan, H	30,934	481
Sheehan, S J	31,580	2,067
Sheehy, M	53,017	
Sheldan, T R	52,677	5,700
Shelkie, T A	34,209	
Shellborn, C	30,081	168
Shelley, N G	32,817	424
Sheng, R Q	36,723	
Shepard, L G	34,890	
Shepheard, G	41,189	
Shepherd, A J	32,189	587
Shepherd, D W	37,102	6,958
Shepherd, E R	31,401	
Shepherd, K	41,468	4,708
Shepherd, M J.	49,285	137
Sheppard, J F	40,583	
Sheppard, L	31,922	240
Shera, R M	32,443	854
Shera, W P	41,164	3,521
Sherb, J D	34,853	5,902
Sheremeta, J M	44,080	
Sheridan, R C	46,762	817
Sherlock, C L	33,294	1,042
Sherwood, A D	40,674	1,382
Shether, C	30,809	1,162
Shewchuk, J A	38,763	4,434
Shewchuk, N D	31,888	843
Shewchuk, S E	35,625	2,215
Shewfelt, L J	38,608	155
Shewring, P B	47,561	3,520
Shields, B A	37,643	
Shields, B J	37,765	17,419
Shill, B K	42,724	1,618
Shillingford, G E	41,351	3,332
Shillington, S S	48,502	197
Shimizu, R M	37,060	
Shimmin, R L	45,501	3,602
Shinto, M M	53,548	11,421
Shoom, A M	33,773	266
Shoop, M C	54,701	11,494
Short, P J	36,422	709
Shovar, W J.	38,802	363
Shrimpton, G M	37,629	7,381
Shuffler, D O	37,249	3,249
Shul, P W	41,138	
Shunter, W	30,031	
Sibbald, E E	33,445	132
Sibilleau, I	30,385	47
Sibley, B R	55,155	1,357
Sickels, M D	30,324	
Sickman, J M	35,876	144
Sicotte, D L	35,414	
Siddiqi, S M	54,005	2,752
Sidhu, M	39,927	1,379
Sidney, M H	30,108	1,723
Siedlaczek, R	35,876	5,558
Sieffert, B T	49,694	10,040
Siegrist, G W	34,743	
Siemens, E	32,254	
Siemens, K J	39,971	402
Siemens, L A	34,209	5,862
Siemens, R A	33,462	577
Siemens, R M	32,747	3,124
Siemens, S L	39,884	5,447
Siempelkamp, R	30,113	1,979
Siempelkamp, W E	35,969	176
Siggers, K T	33,458	2,174
Sigurdson, L C	47,769	2,285
Siklenka, B J	36,110	1,461
Silbernagel, M P.	45,840	1,630
Sillito, D M	53,591	
Sills, G M	47,411	761
Silver, J E	33,043	2,778
Silver, M R	36,812	
Silver, R S	47,210	2,746
Silvester, J E	38,061	
Silvestrini, G J.	38,906	2,622
Simister, S	41,338	796
Simmie, E M	32,599	
Simmonds, A	33,951	1,342
Simmons, C E	35,378	365
Simmons, C F	39,235	2,726
Simmons, E A	42,235	
Simmons, R D	36,946	1,445
Simmons, R K	40,331	4,856
Simon, A A	40,977	3,823
Simon, D J.	38,828	
Simon, D J.	39,564	
Simonson, G K	31,164	1,165
Simpson, A G	34,860	16
Simpson, B	41,081	3,425
Simpson, C J	34,187	2,128
Simpson, D G	43,932	6,683
Simpson, G C	34,448	30
Simpson, G S	33,171	
Simpson, J E	34,618	1,002
Simpson, J M	35,126	31
Simpson, K B	34,415	14
Simpson, L	31,281	1,887
Simpson, M	33,358	916
Simpson, R	35,645	179
Simpson, R E	41,024	1,865
Sims, E G	37,494	
Simson, R C	74,702	5,522
Simson, S G	32,270	777
Simundic, B J	35,876	4,487
Sinclair, C R	41,857	417
Sinclair, D	38,017	
Sinclair, E G	30,908	1,809
Sinclair, P M	39,733	7,120
Singer, D C	47,364	932
Singer, J G	51,453	8,824
Singh, E	31,218	
Singh, N	30,210	297
Singh, S	32,521	2,114
Singleton, H J	31,903	421
Sinnemann, W H T	34,179	2,435
Sinton, J E	33,325	
Sirett, B	31,993	1,295
Sjoberg, N E	45,537	5,362
Skaalid, V M	50,963	2,557
Skaarup, V A	65,913	4,258
Skands, M W	40,649	
Skehor, E P	36,710	
Sketchley, D G	47,999	1,976
Skillings, S	36,413	1,440
Skinner, M	30,748	
Skinner, M T	42,864	3,905
Skogan, A B	35,178	
Skoropada, G P	38,005	25
Skrypnek, H A	33,864	7,386
Skubovius, T R	32,367	2,714
Skulmoski, A L	39,516	12,522
Sky, K O	36,141	912
Slaby, R A	35,445	1,378
Slack, G C	52,456	6,320
Slack, T	30,183	748
Slamp, R W	36,742	439
Slaney, P A	42,218	4,351
Slater, J	47,870	1,208
Slater, S M	35,525	496
Slavens, R D	35,169	2,930
Slett, S A	30,596	
Slett, W F	31,291	
Sloan, M P	57,442	2,608
Slobin, P	31,701	1,155
Sluggett, D R	53,904	3,486
Sluggett, L J	36,333	4,569
Slusarchuk, M A	30,404	
Slusarczyk, K	40,180	
Slusarenko, C A	31,269	56
Smaaslet, C I	44,557	
Smaill, G E	44,263	1,767
Small, D A	43,378	
Small, W J	47,705	178
Smart, D K	33,168	
Smart, H	35,076	514
Smart, I A	61,116	8,678
Smart, J E	41,433	445
Smedley, B H	50,767	3,502
Smiley, J	33,521	2,763
Smillie, J	35,924	134
Smirl, J L	30,147	416
Smith, A.	35,103	2,349
Smith, A.	32,861	
Smith, A.	34,396	
Smith, A A.	34,526	
Smith, A G	30,314	
Smith, A M	34,509	495
Smith, B.	40,991	5,602
Smith, B.	33,300	
Smith, B A.	42,283	6,244
Smith, B E	42,105	2,195
Smith, B G	32,672	
Smith, B G	52,318	485
Smith, B J	34,198	166
Smith, B T	46,542	4,230
Smith, C.	30,706	492
Smith, C D	30,740	
Smith, C J	32,031	
Smith, C L	34,041	4,445
Smith, C W	33,917	1,962
Smith, D	35,457	2,011
Smith, D	52,070	1,661
Smith, D A	33,412	151
Smith, D D	40,140	6,107
Smith, D E	51,731	6,939
Smith, D G	34,621	
Smith, D H	35,530	4,889
Smith, D I	66,323	2,850
Smith, D J	43,167	492
Smith, D R	34,043	2,131
Smith, D W	36,495	
Smith, E C	30,667	
Smith, E J.	47,352	6,840
Smith, E M	40,887	1,434
Smith, F S	33,496	7,449
Smith, G	30,775	470
Smith, G	37,245	4,544
Smith, G D	34,711	5,414
Smith, G J	33,834	
Smith, G O	34,174	2,251
Smith, G R	44,801	7,674
Smith, G W	32,946	1,808
Smith, I C B	53,189	1,372
Smith, I K	34,344	424
Smith, J	56,194	334
Smith, J	52,944	1,740
Smith, J C	31,637	12,133
Smith, J C	46,042	3,769
Smith, J H	38,057	3,513
Smith, J H	53,847	
Smith, J J	33,111	
Smith, K G	39,016	8,895
Smith, L	35,488	2,617
Smith, L	46,877	10,032
Smith, L E	31,204	

	Salary $	Travel $
Smith, L M	30,596	2,049
Smith, L M	32,152	
Smith, L M	35,131	318
Smith, M B	31,298	
Smith, M E	37,180	507
Smith, M J	34,598	345
Smith, M J	35,263	181
Smith, M L	41,058	1,377
Smith, M M	36,691	
Smith, N A M	36,579	1,448
Smith, N C J	50,278	7,407
Smith, N D	33,952	52
Smith, N E	31,792	1,454
Smith, N L	30,078	188
Smith, P A H	33,873	
Smith, P H	33,521	3,796
Smith, P J	35,094	2,477
Smith, P J C	30,035	216
Smith, P M	32,084	2,152
Smith, R A	45,735	2,994
Smith, R A	32,135	3,654
Smith, R B	48,423	490
Smith, R C	30,082	
Smith, R C	49,084	1,991
Smith, R D	40,288	3,365
Smith, R E G	48,988	
Smith, R G	33,424	213
Smith, R M	31,754	383
Smith, R R	39,507	
Smith, S	31,710	1,837
Smith, S E	46,944	1,809
Smith, S K	32,430	
Smith, S L	31,985	2,223
Smith, S R	49,496	1,191
Smith, T	37,963	1,837
Smith, W	31,956	1,125
Smith, W F	39,659	
Smith, W J	33,496	1,268
Smith, W J	37,018	2,857
Smith, W N	32,767	2,112
Smith, W W	36,550	5,596
Smithson, M A	34,034	
Smits, T M	32,834	
Smuntan, D A	30,595	412
Smyth, D R	63,590	4,773
Smyth, F J	33,294	528
Smyth, W R	65,973	14,850
Smythe, G A	30,479	1,081
Smythe, I M	38,859	2,277
Snare, A	31,984	
Snetsinger, J	45,361	6,888
Snickars, P G	35,007	2,292
Snider, D E	30,056	2,995
Snow, E C	36,131	
Snow, L	31,383	
Snyders, H	33,141	
Snyman, P	36,753	2,930
Sodke, L J	31,249	
Soellner, G G	32,849	68
Soglo, W R	38,549	2,061
Sohun, A R	32,098	
Soini, B J F	35,823	5,212
Sokoloski, D J	35,525	
Soles, D J	31,585	209
Soles, E R	33,639	2,069
Soles, I J	53,514	2,414
Sollid, R R	38,833	874
Solomon, E J	30,516	
Solomon, J	36,074	966
Somani, S H	35,841	8,146
Somerton, A W	38,536	408
Somerville, R L	31,631	
Sommer, U	35,099	
Somogyi, L	30,046	
Sondheim, M W	63,163	2,032
Soneff, K W	41,798	653
Soobotin, A	42,224	1,634
Sookochoff, W W	30,111	196
Soon, B	36,651	1,456
Soon, D	31,922	733
Soon, F	32,567	19
Sorban, A L	36,995	125
Sorel, E J	49,928	3,199
Sorensen, M	42,426	8,139
Sorensen, R H	45,047	1,086
Sorin, D G	33,654	1,882
Sorken, L C	47,285	1,436
Soule, R D	46,291	11,453
Sound, F G	37,867	
Southgate, W	32,755	519
Souza, J	33,384	2,562
Spackman, N M J	39,053	2,223
Spalding, J	31,175	3,399
Spandli, I	52,054	4,841
Spangelo, C R	42,824	2,486
Spanier, R H	32,234	1,082
Spann, D G	30,749	
Sparkes, G B	31,992	
Sparrow, G	30,484	22
Sparrow, R A H	48,490	
Spear, P B	34,600	614
Spearing, J C	39,786	259
Spearing, R L	31,776	
Specht, A W	33,045	658
Specht, R D	30,110	188
Spelay, E J	34,463	
Spence, C R	33,863	7,413
Spence, H A	55,307	8,809
Spence, R	30,068	
Spence, S E	32,267	913
Spencer, A I	36,084	1,159
Spencer, B	35,205	6,465
Spencer, B A	32,517	2,176
Spencer, E	53,945	4,866
Spencer, M M	31,577	
Spicer, K E	37,039	1,094
Spielman, D R	36,517	
Spilsbury, L H	33,244	69
Spilsbury, R J	38,172	4,226
Spiro, A Y	30,212	648
Spittlehouse, D L	48,102	8,522
Spode, K J	37,306	902
Spouler, L J	36,148	
Spragg, R D	35,840	4,633
Sprague, G E	33,247	377
Sprangers, W J	31,024	
Spring, J W	39,884	4,534
Spring, R A	36,790	
Springall, C	36,018	
Springer, G R	31,378	
Springman, M S	36,197	3,048
Sproll, M	30,215	849
Sproull, H R	39,486	7,662
Spruce, J H	51,457	4,239
Spurrell, J	36,858	
Spyksma, R J	42,474	1,592
St James, D A	34,512	
St Jean, R A	45,715	2,436
St Laurent, R E	42,117	2,107
St Paul-Butler, A	59,242	13,668
St Thomas, D J	41,887	7,156
St-Amand, D F	32,992	
St-Aubin, M	33,247	201
St-Denis, R J	50,401	
St-Germain, D	42,084	1,005
Stabler, P J	51,884	279
Stables, V F	39,641	916
Stack, A M	38,060	63
Stackhouse, N R	38,922	
Stad, L	30,246	1,047
Staddon, N H	36,557	9
Stadey, W	40,713	3,650
Stadler, L J	39,430	245
Stadt, E	41,578	503
Stadt, J A	36,785	647
Staff, A E	32,636	1,496
Stafford, A	34,708	
Stahl, G	54,125	2,892
Stainton, J T	34,916	1,005
Stainton, S L	32,012	2,683
Stalker, W J	30,600	1,769
Stalkie, M A	31,940	122
Standal, A	31,525	
Standen, R E	48,821	356
Standish, C P	37,286	
Stang, M A	40,518	7,698
Stangeland, D N	38,984	3,181
Stanhope, J R	40,368	2,489
Stanich, F A	34,029	
Stanley, A	39,081	153
Stanley, D C	47,258	5,916
Stanley-Jones, C V	51,001	6,732
Stansfield, D	30,703	107
Stanton, P D	38,226	2,452
Stanway, J P	42,185	323
Staples, S	32,675	
Stapleton, R B	37,448	1,609
Starchuck, K R	42,433	1,999
Starek, P	37,431	732
Starink, W H	47,639	10,047
Stark, G A	33,447	
Stark, P A	59,028	3,662
Starke, D M	38,892	
Starling, K C	30,456	1,953
Starr, J B	31,354	
Start, E	36,005	1,193
Statham, A G	33,472	879
Statton, W H	34,853	4,616
Stavdal, W	44,850	1,629
Stea, R A	53,996	18,390
Stead, D P	49,334	5,234
Stead, K E	32,680	415
Stead, W S J	37,173	
Steadman, B D	35,066	
Stearn, G D	33,651	395
Stebner, I A	41,524	16
Stech, M D	33,860	1,560
Stedmon, G J	48,785	2,562
Steed, J	30,842	3,028
Steel, P R	31,680	
Steele, C	31,166	534
Steele, D A	33,031	2,932
Steele, D J	46,326	
Steele, P M	31,350	10
Steele, R W S	34,965	1,304
Steen, O A	40,622	2,136
Steeves, R W	30,639	
Stefanac, G	30,399	
Stefanson, L M G	32,590	169
Stefanyk, L D	30,237	
Stefura, E	31,887	808
Stein, B M	54,083	6,809
Stein, L G	38,444	3,507
Stein, R	33,341	982
Steingart, F J	36,720	
Steinhauer, R	39,406	391
Steinke, L H	31,419	1,825
Steinle, D R	45,766	897
Stelck, R J	35,610	311
Stellingwerff, L	33,387	179
Stelmaschuk, R D	33,392	193
Stembridge, J A	31,404	
Stenning, B A	57,908	2,207
Stensaker, G G	41,780	1,755
Stent, P G	33,810	1,294
Stephen, J A	33,288	3,293
Stephen, J G	40,806	4,909
Stephen, R D	46,961	2,049
Stephen, R R	30,581	
Stephen, S M	45,578	98
Stephens, A M	35,968	8,165
Stephens, M A	33,521	8,377
Stephenson, H J	30,446	
Stephenson, H W	35,876	433
Stephenson, J R	38,370	3,914
Stephenson, N G	32,830	
Sternagel, L J	31,697	3,450
Stetski, W L	44,006	5,133
Stevan, R D	33,482	3,486
Stevely, R D	33,253	
Stevens, A G	51,504	1,141
Stevens, B	33,447	396
Stevens, D J	33,748	
Stevens, F G	42,503	212
Stevens, K W	35,525	2,738
Stevens, M	31,141	
Stevens, M I	30,016	
Stevens, P A	33,100	
Stevens, R C	34,107	
Stevens, R J	52,545	6,050
Stevenson, D	31,156	
Stevenson, D G	32,333	997
Stevenson, G M	36,142	1,945
Stevenson, J H	55,952	6,146
Stevenson, J P	51,716	1,355
Stevenson, M	30,640	2,035
Stevenson, M A	32,729	786
Stevenson, P G	30,437	896
Stevenson, R E	60,377	2,744
Steventon, J D	33,547	2,241
Stewardson, T L	33,681	2,419
Stewart, A M	31,254	309
Stewart, A R	30,295	854
Stewart, A R	30,462	306
Stewart, B A	35,081	
Stewart, C	34,233	116
Stewart, C	31,849	614
Stewart, C G	36,951	142
Stewart, D H	31,492	186
Stewart, D I	41,343	2,504
Stewart, E J	44,479	5,450
Stewart, G L	36,500	
Stewart, J D	51,715	2,052
Stewart, K	33,294	1,733
Stewart, K J	36,028	
Stewart, K R	33,809	3,742
Stewart, L	60,043	11,063
Stewart, L D	30,566	
Stewart, L D	32,311	2,975
Stewart, L J	36,230	1,035
Stewart, M C	56,206	12,803
Stewart, M N	39,563	3,200

	Salary $	Travel $
Stewart, S	31,214	2,388
Stewart, S R	35,525	2,076
Stewart, W D	59,352	6,255
Stewart, W H	31,553	
Stich, R J	30,090	
Stickney, M R	34,421	1,517
Stieda, R H E	48,442	509
Stiles, J K	47,424	3,002
Stiles, T A	49,965	3,065
Still, G	44,541	10,300
Still, R	30,644	797
Stiller, O F	36,887	244
Stinnett, M	37,500	1,095
Stinson, F L	51,650	
Stirling, H F G	31,864	2,076
Stirling, J C	35,825	1,430
Stirling, S	55,897	1,731
Stobbe, B G	63,996	14,552
Stobie, J C	50,006	10,447
Stock, E C	30,428	28
Stock, G C	55,076	15,045
Stockdale, W M	37,473	1,589
Stockford, D R	35,440	28
Stocks, R M	32,680	2,177
Stockton, P	58,783	4,591
Stoddart, R	43,703	3,203
Stoessiger, W H	31,099	
Stokes, C M C	37,562	931
Stone, A G	33,428	480
Stone, G C	42,757	
Stone, G D	31,458	323
Stone, J	37,015	
Stone, J A A	35,390	1,539
Stone, K G	36,943	1,056
Stone, M E	33,162	
Stone, M S	39,870	4,189
Stonehouse, J	30,901	
Stoneman, S R	45,079	
Stones, L M	49,209	367
Stopper, H	33,063	97
Storbakken, L	36,836	1,977
Storey, B D	44,678	8,344
Storey, J R F	36,572	
Storey, P	38,836	3,309
Storey, R D	32,923	
Storey, R G	30,004	
Storey, W R	33,402	
Storie, L	33,669	1,872
Storkey, R M	35,860	
Stott, C P E	30,479	111
Stott, S T	33,362	110
Stovold, D	45,135	5,595
Stowe, J A	30,207	
Strachan, A	42,905	5,886
Strachan, G A	47,080	3,384
Strain, G A	49,566	749
Strain, V M	59,135	8,527
Straiton, D E	35,124	749
Strangward, L L	34,574	
Stratton, F R	39,240	
Stratton, R W	33,993	4,941
Strecheniuk, S	31,734	92
Streifel, M A	30,493	
Stremlaw-Taylor, E	52,229	1,107
Strickland, A J	31,757	
Strickland, C	38,739	9,753
Striker, S N	33,906	
Stringer, L J	51,953	6,884
Stringer, L N	38,649	253
Stringer, M J	40,861	500
Strocel, M L	42,024	25
Strodl, B J	36,361	766
Stroh, C	58,743	2,610
Stroh, D	30,718	3,684
Strohmaier, R M	43,015	59
Strom, G B	34,982	1,570
Strong, R A	43,914	381
Strong, R W K	33,401	537
Strong, W	36,791	1,549
Strosher, M	38,201	3,503
Strother, S M	34,362	698
Stroup, D	35,584	1,513
Struck, L F	46,565	435
Stuart, J A	34,852	1,530
Stuart, K M	32,333	670
Stubbs, S P	31,225	
Stubbs, W G F	41,524	2,889
Stucklberger, E W	43,919	7,389
Sturko, C L	33,658	114
Sturko, D	54,095	9,102
Sturrock, I F	32,750	1,578
Stusek, G E	44,651	4,761
Sugimoto, D	35,447	7,303
Sullivan, A M	36,345	7,483
Sullivan, R D	31,418	
Sullivan, S K	44,222	13,213
Sullivan, T J	31,872	
Sulyma, D L	32,445	430
Sumislouski, D M	31,185	
Summers, D W	37,629	4,263
Summers, H	32,007	1,323
Summers, T G	43,500	1,615
Summersgill, W M	44,841	2,527
Sumpton, J E	33,294	274
Sun, M	33,521	3,734
Sunde, L A	42,224	278
Sunderwood, W J	54,652	6,064
Sundquist, L N	33,248	2,626
Sunell, S	33,877	12
Sunga, A	35,457	411
Suomi, R W	32,369	2,951
Super, G E	34,916	328
Superle, M N	43,570	2,268
Sures, D G	48,723	919
Surguy, D K	33,387	37
Surkes, S	52,868	1,741
Surline, W J	30,428	169
Surridge, J R	48,096	
Sutcliffe, A	36,863	147
Sutherland, A G	30,371	
Sutherland, A M	45,346	16,915
Sutherland, B R	32,932	42
Sutherland, C	50,184	5,406
Sutherland, D G	36,009	536
Sutherland, E T	31,768	
Sutherland, G J	64,571	27,585
Sutherland, G W	52,104	9,728
Sutherland, J D	51,889	8,345
Sutherland, J E	40,026	1,232
Sutherland, J J	37,303	7,480
Sutherland, L	34,304	75
Sutherland, L	35,008	1,205
Sutherland, T R	30,690	
Suttill, D W R	32,906	2,125
Suttill, K J	38,336	
Sutton, D E	34,240	1,899
Sutton, D W	45,063	146
Sutton, J A	53,694	6,505
Sutton, J K E	38,546	
Suwala, D	54,107	6,781
Suzuki, D H	33,467	
Suzukovich, H D	41,789	
Suzukovich, R W	33,071	
Svorinic, I	35,192	38
Swaab, S	47,886	342
Swailes, A A	36,231	1,341
Swain, H D J	36,787	2
Swain, L G	48,535	3,834
Swallow, D A	52,841	3,764
Swan, G B	40,242	6,095
Swan, J	36,700	1,022
Swannell, G B	35,867	6,244
Swanson, L R	32,664	
Swanson, R J	35,876	827
Swanson, V J	41,248	5,500
Sweeney, C M	68,944	2,142
Sweeney, M E	40,806	355
Sweet, J G	34,951	2,351
Sweet, J R	34,788	515
Sweeten, J R	51,572	5,899
Swendson, W B	36,686	4,800
Swereda, M A	34,481	866
Swetlishoff, P J	33,259	2,093
Swiatkiewicz, V J	42,296	634
Swift, G J	40,280	811
Swift, J	31,279	9
Swift, R K G	39,218	258
Swindell, D V	32,682	2,024
Swingle, R B	49,346	227
Swinney, R E	33,856	160
Switzer, J G	66,976	2,789
Switzer, P J	41,162	2,538
Sydor, M	55,155	1,711
Sykes, C M	37,630	215
Sylvester, O	48,823	5,656
Sylvester, R R	37,551	
Sylvestre, R	37,693	
Syme, R	50,580	5,451
Symington, J	30,195	3,666
Symington, P J	43,549	5,456
Symonds, B J	47,610	1,709
Symons, D	31,768	2,072
Symons, M E	40,632	
Symons, M H	46,730	164
Symons, P J W	32,612	
Syssoloff, L I	43,588	1,511
Syvertsen, J E	34,481	818
Szabella, S A	35,107	
Szalay-Swan, M D	43,592	3,795
Szaniszlo, A R	36,345	152
Szauer, J	32,476	
Szczawinski, A	37,119	3,136
Szeto, S L	31,968	
Sziklai, L	36,336	
Szto, W W	37,605	710
Tabor, G N	31,926	
Tack, M	33,943	5,004
Tadsen, G A	51,889	5,492
Taekema, J B	30,483	3,132
Taekema, K	30,170	26
Tait, K M	30,566	
Tait, T M	35,274	1,115
Takahashi, W	36,149	2,668
Takenaka, F K	30,042	
Talarico, J	35,337	1,905
Talarico, S	33,595	4,116
Talas, J	32,084	789
Talbot, A A	42,787	3,309
Talbot, B D	50,511	4,083
Talbot, D J C J	34,005	5,535
Talbot, K M	40,160	1,999
Talbot, M A	33,058	1,539
Talmey, L S	38,215	742
Talmey, R M	30,238	
Talson, M N	34,307	117
Tan, P T	46,597	
Tang, I K M	32,341	
Tannas, D A	41,299	1,048
Tanner, B	30,420	
Tanner, D B	38,798	4,089
Tanner, D R	30,653	
Tanner, M R	51,558	873
Tannhauser, R R	47,056	712
Tao, S L	46,223	3,749
Taphorn, R B	37,714	1,107
Tarasoff, D W L	39,407	3,343
Tardell, J	37,294	368
Tardiff, R R	31,393	9
Tassie, W J	42,631	2,363
Tataryn, W P	37,558	1,170
Tatchell, M G	35,161	11,006
Tate, R B	33,834	432
Taudin-Chabot, P R	37,169	3,391
Tautz, A F	53,105	12,632
Taylor, A G	43,301	886
Taylor, A N C	34,413	140
Taylor, B	45,445	1,844
Taylor, B J M	38,875	173
Taylor, B L	35,825	2,397
Taylor, B W	34,634	1,603
Taylor, C	30,219	
Taylor, C M	50,914	8,283
Taylor, C M	35,935	461
Taylor, D E	46,702	5,890
Taylor, E H	33,952	1,924
Taylor, E M	36,816	1,202
Taylor, F	46,201	5,435
Taylor, G D	53,105	5,602
Taylor, J C	42,845	5,700
Taylor, J D	33,209	
Taylor, J M	56,715	5,277
Taylor, K	33,014	
Taylor, K L	31,096	
Taylor, M	30,512	1,360
Taylor, M C	33,986	595
Taylor, M H	50,631	2,657
Taylor, M J	38,968	1,243
Taylor, M S	43,472	6,774
Taylor, N	30,412	6,954
Taylor, P G	44,246	644
Taylor, S	35,267	815
Taylor, S J	31,627	
Taylor, S P	30,315	6,888
Taylor, T O	36,786	2,770
Taylor, T S	31,852	39
Taylor, W A	37,306	251
Taylor, W M	49,355	3,771
Taylor-Bullen, B	32,147	251
Tayob, S A	32,563	
Tearoe, J F	37,819	1,769
Tearoe, J P	47,788	592
Teeple, A M	32,832	1,764
Tegart, R M	41,583	6,747
Tehara, S S	48,701	3,489
Teichgraber, P	34,701	2,477
Teigland, R J	32,068	
Tekano, W M	40,940	2,844
Telford, D A	54,226	622
Telford, J M	30,929	439
Telford, V E P	41,403	1,535
Telford, W A G	44,607	610
Teljeur, A	32,308	

	Salary $	Travel $
Telling, R G	32,126	272
Temple, C L	48,400	3,798
Temple, E P	32,551	157
Templeman, P N	52,104	1,590
Templeman, R F	30,716	1,899
Templeton, D J	37,783	
Templeton, J W	38,341	456
Tenove, M	38,312	4,469
Tepper, H	36,179	4,062
Terry, M J E	34,951	2,342
Terry, P W	33,162	
Teskey, J	32,245	706
Tessari, T	30,197	
Tetrault, D M	35,057	
Thalhofer, P W	31,274	1,987
Thambirajah, P A	41,583	870
Thatcher, D J	34,500	2,463
Thatcher, W A	36,546	1,137
The, R W	37,037	1,741
Theiss, M	32,867	
Therkelsen, E M	35,525	1,997
Theuerkauf, M B	32,996	341
Theurer, P H	36,505	2,416
Thibeau, J P	30,431	2,291
Thicke, B R	37,847	1,715
Thiel, R H	36,671	1,111
Thielmann, G H	31,939	291
Thiessen, F N	45,374	4,584
Thiessen, H	32,265	671
Thiessen, M	35,373	1,183
Thimsen, P J	45,484	4,415
Thio, K	50,397	4,351
Thistle, A E	35,220	
Thom, A D	59,343	783
Thom, J C	30,639	5,413
Thomae, O G	36,201	2,071
Thomas, E	31,280	
Thomas, G L	37,164	4,868
Thomas, H	32,340	3,438
Thomas, K	32,963	144
Thomas, L E	30,495	
Thomas, M A	58,690	4,903
Thomas, M E	46,762	11,604
Thomas, P	32,009	
Thomas, R	32,531	
Thomas, R A	44,579	491
Thomas, R C	57,083	6,719
Thomas, S	33,796	53
Thomas, S	32,058	
Thomassen, A C	35,394	934
Thompson, B G	38,882	820
Thompson, C F	48,412	4,631
Thompson, C J	31,149	5,442
Thompson, D	55,155	15,233
Thompson, D	36,656	
Thompson, D	34,541	
Thompson, D H	52,788	4,759
Thompson, D R	34,041	1,874
Thompson, E	44,953	1,829
Thompson, E E	33,956	
Thompson, E R	37,281	7,514
Thompson, F J	53,696	560
Thompson, F M	32,894	
Thompson, F S	34,604	
Thompson, G E	35,888	1,623
Thompson, H	32,035	514
Thompson, H	34,167	1,879
Thompson, H B	50,668	
Thompson, H G	37,618	5,712
Thompson, J	59,056	10,275
Thompson, J A	32,641	484
Thompson, J B	30,692	2,616
Thompson, J E	32,488	49
Thompson, J S	33,923	1,474
Thompson, J W	40,058	3,488
Thompson, L	34,774	655
Thompson, L	30,706	2,027
Thompson, N P	43,265	7,188
Thompson, R J	41,297	
Thompson, R K	30,365	1,629
Thompson, R L	40,940	2,123
Thompson, S	34,863	333
Thompson, T T	32,950	
Thomson, A D	40,546	195
Thomson, A D	49,458	9,016
Thomson, A M	51,177	2,871
Thomson, B	32,780	1,767
Thomson, B A	46,019	1,111
Thomson, B L	32,534	2,029
Thomson, D B	44,756	425
Thomson, G E	35,259	
Thomson, J P	35,525	2,432
Thomson, J W	30,466	2,482
Thomson, L	46,734	1,375
Thomson, M E	40,736	1,612
Thomson, M J	31,153	158
Thomson, M L	32,635	8,791
Thomson, R D	35,143	
Thomson, W W	34,285	96
Thony, L J	35,694	1,799
Thorau, K A	43,535	3,404
Thornber, K	58,018	994
Thorneloe, B P	40,199	681
Thorner, E D	34,111	
Thornton, C	30,203	1,254
Thornton, E	30,479	289
Thornton, H	38,506	
Thornton, J L	50,987	786
Thornton, J P	37,629	2,319
Thornton, R B	31,914	1,410
Thorp, G N	31,555	70
Thorp, M H	38,030	2,899
Thorpe, D C	44,504	1,128
Thorpe, J S	33,352	
Thorsen, D E	36,772	1,819
Thorson, H	33,116	
Thorsteinson, F J	33,765	
Thorstenson, K D	39,736	1,512
Thoss, S	32,033	71
Thoveson, C A	39,882	1,181
Threinen, R H	34,850	4,824
Thurley, J M	32,517	
Thuveson, A	31,642	366
Thyvold, O M	34,164	9,832
Tibando, L	36,665	2,141
Tickell, D R	38,189	
Tickner, B H	33,126	183
Tidmarsh, M	44,642	3,168
Tiernan, R P	33,886	1,511
Tierney, R	32,297	4,144
Tigchelaar, J E	50,837	5,251
Tilby, P J	48,139	476
Till, B G	31,553	2,350
Tilley, G D	58,851	155
Tilt, P W	39,357	3,905
Timbers, G H	46,471	6,492
Timbers, R L	34,090	980
Timewell, L J	44,756	413
Timms, A A	56,231	1,676
Tin Tun, U	45,374	1,450
Tinant, M E	44,713	
Tinckler, E	35,525	507
Tindall, D A	46,215	2,522
Tingle, J N	48,549	8,542
Tipper, G K	31,903	3,758
Tippie, D E	43,163	4,813
Tipple, S	45,073	2,441
Tisdale, D	31,994	2,182
Tisot, O R	63,506	6,786
Titus, L A	36,413	1,996
Tivy, R P	39,568	5,369
Tjernstrom, T M	33,328	4,876
Tkachuk, J A	35,987	396
Tobin, W	31,992	39
Tocher, A C	31,452	
Tocher, L E	31,994	2,625
Todd, J	32,817	
Todd, M R	33,716	6,639
Todd, R A D	32,272	240
Todevic, J E	36,348	
Todoruk, L D	32,166	
Toews, D A A	45,254	1,775
Toews, L D	35,704	509
Toleikis, L	30,926	1,850
Tolhurst, G E	50,071	
Tomey, D C	38,264	
Tomko, L P	39,599	
Tomlinson, D L	38,083	1,263
Tomlinson, G A	35,253	2,538
Tomusiak, R F	49,496	5,619
Tones, J A	39,439	2,288
Toney, N C	41,439	2,274
Tong, T T Y	31,922	
Tonkens, S C E	31,907	1,717
Tonn, H J	35,387	2,555
Toole, G F	30,156	
Toombs, D	30,015	
Toombs, R D	30,450	285
Toop, S O	44,816	3,528
Topalian, P M	45,383	7,041
Torrance, J	45,478	2,097
Torrance, W	32,786	24
Torrans, W S	39,486	1,583
Torrison, D A	54,303	4,193
Torvik, D	33,538	2,302
Tosh, D G	31,735	
Toth, G G	49,757	1,522
Totten, K H	34,768	4,664
Totten, P L	36,173	706
Totusek, L R	30,396	166
Touchet, D P	34,134	
Tough, N B	30,847	
Towers, G E	32,612	5,572
Towill, K J	34,099	249
Towler, J F	30,994	
Townley, D A	34,437	
Townsend, G S	48,558	915
Townsend, L D	47,279	1,517
Townsend, M K	34,031	2,076
Townsend, P G	31,978	1,847
Townsend, R S	32,332	805
Townson, R	37,054	1,453
Tozer, R R	67,388	10,617
Tozer, W A R	51,548	1,277
Trachuk, G	64,664	9,431
Track, M D	43,370	2,505
Track, M J	47,246	8,975
Tradewell, E H	38,370	1,508
Travers, A	31,905	1,729
Travers, O R	46,178	4,265
Traviss, M	38,906	3,922
Trayler, C A	32,347	706
Treby, C E	34,663	479
Tredger, C D	36,015	4,381
Tree, C	33,981	3,748
Tremblay, D M	36,665	1,140
Tremel, N A	35,740	2,046
Tremere, R L	37,841	
Trenaman, R G	53,884	6,479
Trenholm, B L	50,987	4,117
Trenholm, L C	42,368	2,555
Trenholm, M G	42,834	2,273
Tresidder, E	33,152	2,178
Tresierra, R L	36,733	
Trewella, J M	35,491	362
Trigg, D	48,714	1,354
Trimark, K M	31,052	1,915
Trimble, E	36,662	3,034
Trippell, P	40,231	2,380
Trist, O C	46,186	194
Trites, J	30,557	
Trodd, D V	34,912	427
Troke, B D	32,922	2,430
Trombley, R A	46,280	2,518
Tromp, L K	38,806	2,784
Tronrud, G A	44,512	3,261
Tronsgard, K K	32,308	506
Trott, R L	32,897	
Trottier, A A	41,160	
Troughton, A J	37,237	951
Trovato, G J	30,857	
Trowbridge, R	49,428	7,595
Trowsdale, T C	35,291	1,048
Truant, E W	36,665	1,111
Truant, L	53,994	4,089
Truant, R A I	58,409	4,942
Truax, G E	33,701	
Trudeau, R D	36,185	352
Trudgian, J U	32,542	28
Truelson, R L	43,993	959
Trueman, D M	32,517	567
Trueman, E C	30,526	27
Truesdale, L D	34,847	194
Truesdale, R R	42,220	784
Truman, F S	38,890	3,888
Trumpy, C M	59,735	1,005
Truscott, L A	32,493	2,520
Truscott, S J	37,751	3,897
Trustham, A A	32,586	1,224
Trustham, R	30,198	66
Tryon, L A	30,574	3,777
Tsoi-A-Sue, G S	31,775	
Tsoukalas, L C	44,306	110
Tsumura, K	34,261	5,605
Tu, B	38,309	177
Tuck, W J	41,469	682
Tucker, E N	31,959	
Tucker, E S	59,352	3,074
Tucker, R	46,734	788
Tucker, R E	33,294	348
Tucknott, L	32,219	
Tuomi, R A	36,105	10,036
Turanski, M	31,765	1,465
Turenne, J C	31,154	
Turick, D V	32,737	4,877
Turley, R	34,223	
Turley, R E	38,513	3,052
Turnbull, A	32,326	29
Turnbull, J G	50,074	8,611
Turnbull, L L	30,621	174
Turnbull, W G	33,031	1,089
Turner, B	41,824	4,694

	Salary $	Travel $
Turner, B J	55,163	2,814
Turner, C	38,107	
Turner, D	52,104	5,786
Turner, D C	32,479	4,035
Turner, D V	50,010	3,626
Turner, E C	32,151	1,781
Turner, E J	71,342	9,042
Turner, F L	35,842	1,528
Turner, J A	38,743	
Turner, J J	32,911	3,770
Turner, J V	52,284	2,829
Turner, M C	31,902	1,687
Turner, M H	65,233	6,683
Turner, M S	35,437	4,713
Turner, R	43,292	10,224
Turner, R D	50,147	1,692
Turner, R G	43,795	10,820
Turner, T	35,663	319
Turner, W A	55,720	15,169
Turnley, C D	35,072	
Turpin, E A	30,962	
Tuttle, R M	39,486	3,126
Tuyttens, D W	30,357	
Tweedhope, D J	30,891	176
Tweedy, J W	35,855	3,708
Tyacke, D A	32,602	
Tylosky, R C	36,797	52
Tymchuk, C A	36,005	3,150
Tymchuk, J	31,530	1,343
Tymkow, W R	35,353	199
Tyndall, G M	58,169	3,132
Typusiak, W R	33,523	2,196
Tyson, B P	36,005	818
Tyson, E D	79,968	
Tyson, J	34,463	1,878
Tyson, S	35,525	508
Udchic, H V	44,700	1,053
Uh, S H	37,750	2,740
Ullmann, F G	34,293	1,153
Ulrich, C	35,479	1,868
Umphrey, W L	62,465	10,134
Umsonst, L U	31,383	1,149
Underhill, D	33,996	1,467
Underhill, K B	30,941	121
Underwood, L G	64,094	7,700
Underwood, R	34,172	3,759
Unrau, L W	37,774	
Unruh, D	31,152	
Unsworth, T J	30,530	
Unwin, W H	34,890	
Upton, G N	39,604	716
Upton, H G	31,780	
Ure, J R	34,297	
Uren, M	32,116	2,644
Uretsky, J	49,016	4,094
Urlacher, M F	45,199	1,198
Urquhart, N G	36,582	
Ursel, F	33,521	2,405
Ursel, G R	47,787	2,447
US/British Citizens Payroll	397,095	
Usborne, B B	37,313	4,222
Usher, J B	30,471	1,337
Usher, J D	68,690	6,391
Ustik, A	31,561	173
Utendale, D	37,654	
Utendale, K A	38,519	5,142
Utendale, S S G	38,715	
Uttuslien, K I G	31,338	28
Uy, R	30,181	
Uyesugi, S A	35,897	2,404
Uyesugi, V T	32,599	
Vakil, T F	62,166	2,053
Valentine, R A	34,788	2,583
Valentinuzzi, J A	47,996	952
Valic, M	30,762	
Valk, P G J	52,456	2,575
Vallance, A M E	46,764	
Valpy, C A	30,275	
Van Aggelen, G	33,092	1,222
Van Bruggen, W	30,500	780
Van Dalfsen, K B	46,405	3,035
Van De Keere, G	30,455	1,417
Van Der Burch, G	44,668	1,193
Van Der Gulik, T W	45,164	4,165
Van Der Sande, B L	32,861	4,501
Van Hoof, M J	35,151	
Van Hove, J	32,526	2,452
Van Iersel, A R	61,418	3,156
Van Klaveren, J	35,996	
Van Lierop, W	51,106	1,659
Van Niekerk, L	31,855	
Van Oort, B	54,607	4,604
Van Rheenen, P B	69,791	11,883
Van Thienen, F J	30,815	1,179

	Salary $	Travel $
Van Velzen, W	31,732	2,194
Van Woerden, H	33,418	1,480
Van Zandwijk, F	33,660	5,879
Van-Apeldoorn, K	44,307	5,344
Van-Barneveld, J W	47,641	4,634
Van-Der horst, W D	47,696	2,232
Van-Der-beke, G	32,105	
Van-Der-mark, L G	34,437	631
Van-Dykhuizen, R	38,429	1,132
Van-Mol, P F	58,409	9,540
Van-Nieuwkerk, J	31,922	1,991
Van-Staalduinen, G	40,034	
Van-Staalduinen, H	33,766	
Vanbeest, W	41,839	1,985
Vance, B F	48,549	4,685
Vance, G M	40,197	3,590
Vancise, D M	41,279	2,156
Vanden-Driessche, R	54,056	458
Vandenberg, J A	31,412	
Vandenbergh, J	32,629	568
Vandenbrink, C	30,369	
Vander-Velden, A P	34,081	
Vanderheyden, G	30,025	5,365
Vanderhorst, B A	46,201	8,128
Vanderhorst, C	37,519	3,425
Vanderkuip, R	30,148	
Vanderkwaak, G H	31,043	1,474
Vanderleeden, G	32,864	885
Vanderlinde, B N	42,820	1,979
Vanderpol, H	39,516	6,201
Vanderwall, D	32,173	849
Vandriesum, R	41,040	2,713
Vandrishe, P D	37,508	
Vaneck, S	31,660	600
Vaness, A W	34,331	935
Vangelder, J H	31,777	26
Vanhemmen, C H	34,852	3,490
Vanlerberg, R D	44,670	2,541
Vanloo, D M D	34,836	
Vann, E B	33,838	61
Vanos, W	31,530	
Vanswieten, G P L	33,201	575
Vantine, L B	35,164	2,325
Vantine, R K	31,033	704
Varcoe, D E	34,620	
Varga, F M	31,809	
Varley, J E	36,910	148
Varner, D F	34,041	225
Varona, A V	32,062	1,251
Vatamaniuck, S D	30,113	
Vath, B D	36,085	4,594
Vatkin, B	34,161	2,685
Vaughan, L A	33,358	4,906
Vaughan-Thomas, T	58,437	7,310
Vayda, J	37,946	
Veit, S	63,621	15,312
Veitch, B W	35,621	5,652
Veitch, C J	34,066	3,458
Vellguth, U	31,712	2,009
Venables, B	31,026	
Venables, R C	34,179	452
Venables, S	30,760	318
Venema, W	32,681	
Venn, G A	32,744	295
Vennema, A	49,771	
Venos, G	47,058	1,661
Verboven, B I	39,368	4,986
Verdiel, T	30,916	1,943
Vere, P E	33,188	947
Verheul, P J	30,783	641
Verhulst, J H	32,700	
Vermeer, R	43,446	329
Versfelt, W A	38,490	
Verspoor, F	34,336	
Vertone, C	52,104	837
Verwoord, J M	37,594	1,931
Verwoord, W F	30,885	2,811
Vessey, C R	33,444	903
Vey, K P	31,571	102
Vibe, J B	35,382	2,766
Vicen, F	38,610	461
Vickers, D N	40,788	5,982
Vickers, J T	35,518	
Vickers, V W	30,316	
Vickerson, R S	36,188	
Vickery, R B	38,060	255
Vidler, R G	30,854	477
Vielvoye, J	48,549	5,155
Viereck, L S	54,790	8,095
Viger, J	52,451	637
Vikstrom, J D	34,486	572
Vilkos, V V B	37,576	
Villanueva, L A G	31,346	413
Villeforte, S K	30,074	

	Salary $	Travel $
Vincent, D	34,906	2,739
Vincent, L L	55,034	4,940
Vincent, T E	39,776	760
Vinge, R J T	52,741	10,503
Vining, B T J	50,468	1,990
Vining, S A	31,856	
Vinson, A N	34,023	431
Violini, L M	46,201	14,259
Vipond, R W	69,303	15,598
Visentin, P	33,770	6,380
Visser, M R	32,308	1,353
Viszlai, J G	39,500	1,245
Vitek, F A	45,374	3,169
Vivian, J E	50,470	3,654
Vogan, M I L	46,414	6,637
Vogel, A	34,716	9,420
Vogel, B	38,299	1,252
Vogel, L	39,632	7,352
Vogt, H J	53,625	8,410
Vogt, V W	37,857	2,593
Vohradsky, W V	53,101	2,784
Vokes, J B	48,787	8,394
Vold, T	48,135	5,325
Volk, F B	30,772	60
Volk, H A	33,309	1,328
Volkers, T E	38,119	4,230
Volpatti, D	38,696	2,421
Von Hagen, H	42,810	8,843
Von Maydell, I	40,086	2,538
Von Schuckmann, S	44,098	4,239
Von-Hahn, C P	44,246	1,735
Von-Lienen, M	34,391	
Voss, P K	39,016	237
Voth, B B	33,178	2,022
Voyer, R J	46,408	3,539
Voynovich, M	39,089	4,612
Vyse, A H	49,847	5,623
Waddell, D A	40,546	1,629
Waddell, J W	35,631	1,473
Waddell, P H	34,163	641
Wadden, E F	31,992	391
Wadds, M E	50,399	5,108
Waddy, A	36,146	8,642
Wadey, P J	41,267	2,577
Wagar, J D	30,511	215
Wagar, L M	53,307	14,616
Wager, W W	39,716	3,350
Waghorn, S J	34,524	1,865
Wagner, G H	32,632	7,519
Wagner, K O	30,111	153
Wagner, M M	36,700	
Wai, J	42,430	5,821
Wai, W	44,278	961
Wain, S	31,476	
Waines, S L	30,328	524
Wainwright, E S	35,876	807
Wainwright, J R	35,727	720
Wainwright, L D A	33,419	1,897
Waite, K G	46,710	2,197
Wakaruk, O	39,884	2,186
Wakefield, J M	33,670	320
Wakelam, G K	30,785	470
Wakelin, J G	31,286	2,346
Wakely, P J	31,542	
Wakeman, K S	30,679	
Walde, D L	32,606	1,076
Walden, O D	31,591	2,604
Walders, B A	34,372	2,426
Waldron, S	32,200	838
Walgren, C R	33,698	50
Walisser, B E	56,581	2,301
Walkden, H T	36,723	490
Walker, B	31,066	1,773
Walker, B	36,596	3,661
Walker, B S	37,280	
Walker, C A	44,253	4,567
Walker, D	36,629	
Walker, D A	52,182	184
Walker, D A	30,420	
Walker, D B	32,949	
Walker, D B	34,304	
Walker, D E	32,044	9
Walker, D F L	43,653	4,004
Walker, D G	45,032	4,214
Walker, D G	33,089	2,817
Walker, D M	34,055	442
Walker, D R	34,513	
Walker, E E	53,388	3,635
Walker, F B	38,977	5,108
Walker, G	30,379	268
Walker, H A	46,031	118
Walker, J	37,518	5,636
Walker, J H C	61,903	8,202
Walker, J L	31,458	582

	Salary $	Travel $
Walker, M D	50,087	7,924
Walker, N R	39,631	1,052
Walker, P L	38,202	
Walker, R J	38,471	6,513
Walker, S J	31,629	1,038
Walker, S N	43,765	7,559
Walker, T A	53,920	3,572
Walker, T H	52,880	9,155
Walker, V M	34,516	
Wall, A S	32,356	996
Wall, A W	34,500	
Wall, D A	49,622	1,821
Wall, E P	39,873	1,557
Wall, G H	33,994	243
Wall, W A	40,315	1,054
Wallace, B	37,039	
Wallace, B T	30,834	97
Wallace, D	33,031	2,672
Wallace, D C	34,135	
Wallace, D E	31,157	1,418
Wallace, E J	30,387	
Wallace, G P	59,352	2,878
Wallace, G P	36,267	
Wallace, L D	30,922	
Wallace, M E	42,674	3,505
Wallace, R	30,987	
Wallace, R A	36,528	1,943
Wallace, R J	36,930	811
Wallace, R N	32,080	403
Wallach, A A	32,228	8
Wallden, D R	30,849	2,946
Wallin, A P	43,543	8,937
Wallin, D F	45,758	
Wallin, M R	32,708	1,187
Wallinger, K N	31,294	3,576
Wallis, G A	30,893	1,229
Wallis, P	34,601	1,024
Walls, C S	33,775	
Walmsley, G H	36,736	3,511
Walmsley, R C	33,849	
Walpole, I	43,595	1,526
Walsh, B M E	33,535	115
Walsh, C G	30,180	964
Walsh, G N	31,353	
Walsh, J	45,407	172
Walsh, N J	39,376	2,897
Walsh, R G	42,784	3,722
Walt, B G	45,260	1,655
Walter, G F	39,377	
Walter, J B L	33,294	1,013
Walter, J M	33,521	2,709
Walters, A R	37,469	3,283
Walters, D L	37,467	
Walters, L A	33,030	2,251
Walters, P D	37,489	1,431
Walton, D G	45,980	1,580
Walton, J R	35,734	
Walton, T G	37,715	1,444
Walton, T W	35,242	
Wan, B	35,867	6,950
Wan, H S H	39,502	3,353
Waneck, S G	30,356	694
Wang, C	32,262	954
Wanless, G R	37,292	1,851
Wanstall, A	48,784	4,328
Want, G W	31,873	
Warawa, R E	32,947	
Warburton, B E	64,148	11,060
Warburton, R	43,884	300
Warburton, W P	45,882	3,924
Ward, B R	36,586	4,535
Ward, D A	36,916	94
Ward, D L	41,306	
Ward, G A	40,625	8,680
Ward, J E H	70,058	9,153
Ward, J G	55,001	5,725
Ward, J M	48,925	6,476
Ward, J W	31,367	544
Ward, K T	37,884	
Ward, L M	30,737	
Ward, S	30,510	508
Ward, S C	32,828	2,532
Ward, S M	45,146	352
Wardell, M C	30,479	30
Warden, G	31,164	326
Warden, R W	43,978	13,784
Wardrop, J R	40,480	5,948
Wardrop, T J	51,558	3,341
Wardy, D E	32,410	1,122
Ware, D S	30,364	
Ware, R M	54,694	1,990
Wargo, M	31,743	1,446
Wargo, R	39,516	948
Warick, D A	38,002	
Waring, M A	38,372	6,083
Wark, J R	34,281	
Warkentin, J	31,706	
Warkentin, W J	32,946	3,507
Warner, B	44,619	4,391
Warner, D	51,607	4,138
Warner, I J	35,080	1,538
Warner, J A	46,142	194
Warner, L M	45,157	
Warner, R A	35,466	5,656
Warner, T L	33,035	302
Warner, W J	40,541	725
Warnock, E	61,902	14,871
Warren, C	33,279	153
Warren, D	35,843	4,085
Warren, K	37,684	1,477
Warren, K	30,767	1,300
Warren, K B	35,124	2,378
Warren, M R	47,810	16,369
Warring, E M J	38,655	3,575
Warrington, G A	50,769	9,945
Warrington, P D	43,061	2,034
Warwick, M	31,922	2,744
Wasmund, G T	37,090	
Wasmuth, R T	37,234	
Wasson, C P	30,812	
Wasylik, S	30,906	2,632
Waterer, S L	36,236	11,863
Waterfield, F E	32,477	801
Waterman, L	43,530	988
Waterman, P F	40,786	5,683
Waters, J	36,978	4,336
Watkins, H G	30,627	
Watkins, M S	34,531	918
Watkinson, G T	32,355	
Watson, A F	33,054	2,009
Watson, B A	33,477	
Watson, B O	31,062	2,886
Watson, D M	31,852	
Watson, E	32,859	
Watson, I S	36,336	5,488
Watson, K A	43,216	336
Watson, K E	34,700	1,874
Watson, P A	34,423	7,220
Watson, R G	36,874	
Watson, R J	31,851	
Watson, R W	35,784	
Watson, S	33,368	
Watson, T J	37,252	1,718
Watson, T K	48,535	1,388
Watson, W B	34,099	1,273
Watt, C S	77,012	7,952
Watt, D A	32,129	
Watt, G	46,403	782
Watt, G T	38,683	84
Watt, R R	34,906	576
Watt, W J	45,565	1,739
Watters, W C	39,486	3,457
Watts, C D	44,045	2,311
Watts, G S	32,310	2,569
Watts, K	31,266	108
Watts, R E	41,807	1,906
Watts, R J	33,862	2,535
Watts, W J	41,583	1,960
Watts, W R	30,706	2,349
Way, H	31,480	2,207
Wayling, D	35,457	1,413
Wayne, R O	34,450	767
Wayte, J R	52,301	13,838
Wearing, J R	47,576	977
Weaver, K W	52,563	1,077
Webb, G C	41,774	8,550
Webb, K	31,547	1,662
Webb, M L	86,302	5,787
Webb, R D	37,609	313
Webb, R E	40,458	1,307
Webber, C	43,527	3,692
Webber, G	33,262	2,376
Webber, J E	52,054	2,330
Webber, R A	40,650	2,723
Webber, R C J	60,354	1,081
Webber, T	31,858	1,361
Webber, T C	30,781	29
Webber, W G	32,987	
Weber, G A	54,092	68
Weber, J C	36,489	1,893
Weber, L H	39,674	5,483
Weber, W C	31,903	2,095
Webster, B L	32,333	3,688
Webster, E A	40,107	
Webster, L	34,828	128
Webster, M R	53,261	24,927
Webster, W A	31,884	117
Webster, Y S	31,785	719
Weckwerth, M A	33,772	741
Wedell, E R	40,041	
Weeks, K J	31,577	
Weeks, R A	32,297	1,280
Weeteringen, L	38,428	489
Wegelin, D C	42,534	2,140
Wegelin, E P	33,115	1,427
Wegener, R C	36,831	2,278
Weger, E	56,875	6,125
Wehrfritz, H C	38,288	2,785
Weibelzahl, J	32,180	470
Weicker, D J J	55,028	16,290
Weir, G R	44,278	529
Weir, G R D V	32,705	520
Weir, J H	37,641	757
Weisbeck, E M	32,349	2,127
Weisbeck, T J	30,401	5,707
Weisgerber, M	33,747	11,615
Weismiller, W S	38,645	1,467
Weiss, E	38,127	1,535
Weitzel, H F	68,015	401
Welbanks, D P	43,249	1,059
Welch, L	37,808	1,035
Welcome, A A	36,737	6,782
Weller, R	46,053	4,394
Wellman, F	36,715	1,401
Wells, B	30,311	29
Wells, B R	34,165	808
Wells, G T	37,932	
Wells, J W	30,658	662
Wells, T D C	34,449	
Welock, P S	40,161	3,218
Welsh, B E	44,307	5,142
Welsh, D	42,329	8,096
Wendover, J	32,946	798
Wenezenki, L B	44,085	15,180
Wenger, J H	54,558	8,310
Wenn, B P	36,533	231
Wensley, J M	34,031	2,915
Wershler, E	35,345	93
Wesley, L D	43,561	1,617
Wesleyson, B	45,466	1,693
Wessell, S H	35,688	
West, D N	38,313	
West, H D	34,644	
West, H P	42,510	
West, R A	31,756	516
Westby, G	32,391	6,790
Western, I H	31,958	
Westfall, A J	36,539	449
Westfall, G F	42,500	1,858
Westfall, K G	41,836	607
Westlind, H	33,641	3,877
Westlund, K L	35,438	
Westlund, M	35,525	2,444
Westoll, G	36,723	2,538
Weston, D M	34,121	515
Weston, J W	31,411	780
Weston, R D	32,131	2,690
Weston, R L	32,126	1,254
Weston, W W	46,201	7,328
Westover, W T	37,629	3,037
Wetter, R D	45,374	8,247
Whale, A M	53,063	3,502
Whalen, D W	33,251	
Wharf, D E	35,521	
Wharton, D A	31,342	
Wharton, N M	32,543	
Whately, M R	53,065	4,138
Wheatley, E	37,338	1,876
Wheatley, J A	53,476	645
Wheeler, A J	33,914	2,989
Wheeler, J	33,176	948
Wheeler, M E	34,312	281
Whelan, K M	38,984	955
Whelan, O	42,905	1,108
Whelan, P D	47,927	3,032
Whitaker, R A	44,714	
White, A J	34,113	
White, A V	34,413	308
White, B	32,764	3,840
White, C G	49,247	2,397
White, D A	36,785	
White, D D	39,748	3,163
White, E A	31,908	475
White, G V	35,868	5,277
White, H M	30,230	73
White, J E	30,343	4,028
White, J R	40,794	3,528
White, K A	58,544	232
White, K G	43,020	35
White, K P	34,583	
White, M A	47,951	4,968
White, M P J	31,896	570

	Salary $	Travel $
White, R	33,069	4,201
White, R C	39,796	
White, R D	35,862	2,044
White, R G	36,163	2,107
White, W R	55,455	3,082
Whitehead, P F	33,251	2,872
Whitehouse, M C	30,959	634
Whiteley, R J	32,497	1,155
Whitely, S E	43,727	3,951
Whitfield, P R	59,393	7,379
Whiting, D G	40,315	1,781
Whitman, J	39,474	2,936
Whittaker, A J	54,391	378
Whittaker, G	33,294	2,680
Whittaker, R E G	48,034	4,160
Whittemore, S M	30,323	11,247
Whitters, J E	42,967	3,655
Whittier, R D	33,285	5,158
Whitton, P	40,252	
Whitton, R	34,186	
Whitworth, I D	40,016	171
Whybrow, J A	43,091	1,119
Whybrow, M W	57,814	10,981
Whyment, J	33,254	
Whyte, J A	30,479	6,436
Whyte, M	32,204	
Whyte, R A	43,518	4,733
Wick, B J	55,390	7,836
Wick, T L	35,525	
Wickens, E P	39,128	1,238
Wickens, S M	30,013	
Wickens, W E A	58,683	10,157
Wideski, T W	33,127	1,525
Wiebe, A	32,579	1,246
Wiebe, D J	32,667	216
Wiebe, J	32,144	3,291
Wiebe, W W	53,907	7,238
Wiens, C L	33,479	466
Wiens, J H	48,937	7,372
Wiens, S L	33,507	2,293
Wiese, R	37,785	
Wieser, C W	35,186	342
Wiffen, R J	34,180	
Wight, T C	31,845	17
Wightman, J C	36,588	3,171
Wightman, P M	49,118	1,901
Wigington, I	33,187	286
Wigmore, E J	47,367	872
Wigmore, J A	39,343	
Wigmore, J R	58,434	1,010
Wijeratne, D	31,117	
Wikeem, B M	49,355	4,757
Wilcock, M J	30,036	
Wilcox, A F	32,780	238
Wilcox, L G	32,400	2,191
Wildam, H	37,629	451
Wilde, H E	53,078	612
Wilfert, J D	36,351	140
Wilford, D J	51,690	8,872
Wilk, J S	30,215	1,160
Wilk, K	30,785	160
Wilkes, B D	42,969	9,017
Wilkes, D	31,026	3,160
Wilkes, D G	32,269	495
Wilkie, D	31,782	1,648
Wilkie, M R	32,517	
Wilkin, N L	33,275	8,527
Wilkins, C L	37,724	286
Wilkins, L P	43,833	
Wilkins, M J	70,754	7,483
Wilkins, S	34,418	2,488
Wilkinson, B	32,780	1,478
Wilkinson, D	89,517	2,189
Wilkinson, G A	48,549	2,470
Wilkinson, J	40,584	7,871
Wilkinson, M F	36,090	4,643
Wilks, D M	39,201	5,065
Willems, R M	64,148	11,311
Willett, S V H	55,152	11,981
Williams, C A	31,208	3,688
Williams, C J	33,162	3
Williams, D	35,386	2,484
Williams, D	35,509	2,394
Williams, D E	30,453	
Williams, D P	43,478	6,097
Williams, D R	33,459	
Williams, F M	31,999	2,368
Williams, H	40,346	144
Williams, H A	36,076	736
Williams, I C	47,522	
Williams, J W	35,372	
Williams, K D	34,336	
Williams, L	30,223	2,465
Williams, L E	38,527	

	Salary $	Travel $
Williams, L J	33,827	3,244
Williams, M C	31,201	663
Williams, M E	36,927	
Williams, N E	36,462	188
Williams, N E	31,447	2,657
Williams, R A	36,048	1,186
Williams, R F	56,416	705
Williams, R G	38,370	6,641
Williams, R J	46,240	5,442
Williams, R L	30,195	3,259
Williams, T A	33,789	
Williams, T B	46,614	3,591
Williams, T H A	31,594	4,895
Williamsen, E	33,469	
Williamson, D G	40,613	2,647
Williamson, D R	30,723	1,010
Williamson, J L	32,551	
Williamson, K D	37,048	626
Williamson, W B	32,522	243
Willie, J P	41,033	5,593
Willingdon, A W	45,494	811
Willis, H G	52,104	8,246
Willis, L R	34,711	
Willis, S M	46,248	3,575
Williscroft, B A	31,984	3,349
Willoughby, B A	40,380	6,554
Willoughby, N M	38,590	7,852
Willows, W	32,135	768
Willson, C D	54,262	11,971
Wilmer, F D	39,537	1,767
Wilmot, R	39,965	703
Wilson, A L	31,780	
Wilson, B	31,192	143
Wilson, B M	39,627	5,012
Wilson, C D	42,826	2,446
Wilson, D	30,800	823
Wilson, D J	34,813	
Wilson, D L	37,343	7,747
Wilson, D S R	30,268	1,827
Wilson, E	35,491	1,030
Wilson, E D	30,656	74
Wilson, G A	31,276	
Wilson, G I	40,315	2,919
Wilson, I B G	34,711	1,323
Wilson, J A	31,175	1,262
Wilson, J G	31,127	
Wilson, K W	48,549	1,364
Wilson, L C	36,444	1,417
Wilson, L D	39,672	2,767
Wilson, L E	41,583	376
Wilson, M	32,278	1,779
Wilson, P	31,961	37
Wilson, P D	33,710	2,473
Wilson, P J	41,083	
Wilson, R G	63,727	9,583
Wilson, R H	33,823	2,749
Wilson, R J	34,179	1,201
Wilson, R L	37,939	5,549
Wilson, R W	34,920	5,498
Wilson, S G	44,210	1,206
Wilton, B T	62,502	5,081
Wilton, D N	37,321	2,116
Wilton, H P	47,980	6,204
Wilton, L D	37,543	
Wilton, T J	36,120	403
Wiltse, J P	33,595	1,146
Wiltsie, R G	36,830	3,875
Wilzewski, H F	37,335	1,244
Winbow, R	53,067	134
Winchester, J G	39,768	4,422
Winder, M C	34,144	4,173
Windross, D D	31,313	1,995
Windt, T A	59,301	1,028
Windwick, G L	32,241	8
Wing, C K	33,303	
Winkler, D L	68,929	4,976
Winkler, E A	34,337	1,473
Winnig, R A	44,095	7,015
Winsor, H K	31,030	6
Winter, A	32,885	486
Winter, J R	33,765	1,312
Winter, R	41,316	8,866
Winters, G	37,966	1,404
Wintle, T A	43,008	16
Wirtanen, D G	31,270	
Wishart, L	32,048	1,107
Wishlow, R R	31,225	759
Withers, B A	30,423	1,274
Wittenberg, R K	45,249	6,910
Wittneben, U	40,806	1,932
Witzer, P R	37,371	5,764
Wlasuk, J	54,573	1,659
Wnuk, E	31,186	
Wodtke, F A	38,594	438

	Salary $	Travel $
Wohlgemuth, D A	31,996	1,695
Wohlleben, M E	31,320	435
Wolf, D C	30,760	1,508
Wolfe, A	37,637	969
Wolfe, G L	34,074	1,266
Wolfe, P S	41,516	159
Wolfe-Milner, L	37,410	457
Wolferstan, W H	33,924	889
Wolkosky, G K	33,780	3,188
Woloschuk, S F	38,041	4,284
Woloshyn, D	37,791	1,343
Wolterson-Strauss, A	31,903	5,149
Wolverton, J E	43,973	770
Wong, A R	39,643	1,621
Wong, D	37,260	795
Wong, E	31,852	66
Wong, G	31,643	
Wong, H Y	54,810	9,839
Wong, K S	32,995	765
Wong, L	32,329	
Wong, M	36,007	2,185
Wong, N M	37,146	
Wong, P P M	40,482	
Wong, Q	31,969	
Wong, R Y F	30,838	27
Wong, S	38,376	
Wong, S R	31,749	
Wong, S S	51,954	
Wong, T	31,855	2,433
Wong, W L	36,622	
Wong, W T	32,702	664
Wong, Y	48,292	2,522
Wonnick, A L	30,881	45
Wood, B	33,307	1,261
Wood, B R	44,407	2,641
Wood, C E S	36,996	3,086
Wood, C H	39,531	1,585
Wood, G E	53,194	2,619
Wood, J E	35,464	4
Wood, J E	34,542	
Wood, J H	31,771	644
Wood, J W	32,442	1,286
Wood, K J	34,113	
Wood, M L	38,882	1,501
Wood, R L	37,123	713
Wood, S M	44,317	4,109
Wood, T J	51,810	8,848
Wood, W J	43,579	4,282
Wood, W R	34,860	6,231
Woodbridge, S D H	37,384	
Woodcock, M J	40,841	839
Woodgate, D N	43,416	920
Woodhouse, W R	30,168	9,160
Woodrow, J D	34,066	47
Woods, C	41,246	5,188
Woods, G P	37,629	3,436
Woods, J	32,995	179
Woods, J H	48,506	4,570
Woods, P J	55,460	3,494
Woods, R B	30,471	2,397
Woods, R E	38,119	208
Woodward, C R	36,005	481
Woodward, R K	31,221	
Woodward, S W	61,524	258
Woodward, W G	46,881	4,839
Woodworth, E M	37,925	123
Woolgar, R J	38,875	3,444
Woollard, D R	46,201	1,511
Woollends, J M	31,990	2,210
Woolley, B A	34,226	
Woolley, H	33,258	
Woolley, R M	30,865	
Woolsey, W J	41,208	4,733
Woon, C Y	30,168	2,129
Wootton, M J	44,400	1,730
Wootton, P E	32,465	
Worgan, M S	32,338	
Work, T W	38,483	
Worobets, W A	47,408	2,329
Worth, K A	31,922	
Worthington, J	35,925	247
Wowk, L	35,525	3,886
Wozny, J M	31,125	2,840
Wrean, D L	44,182	828
Wren, D	33,290	1,513
Wright, A J	32,282	
Wright, A J	32,284	122
Wright, A T	41,634	912
Wright, B A	37,646	1,470
Wright, C	30,170	
Wright, D	32,814	1,622
Wright, D A	31,142	2,442
Wright, D E	35,889	432
Wright, D G	49,557	3,851

	Salary $	Travel $
Wright, D G	32,261	1,311
Wright, D J	44,722	764
Wright, G R W	31,465	
Wright, J	36,736	
Wright, J D	38,516	658
Wright, J E	32,357	1,617
Wright, J E	35,870	2,106
Wright, M	35,370	4,463
Wright, M M	32,517	362
Wright, P K	32,253	2,852
Wright, T J	40,672	4,166
Wright, V A	41,028	923
Wrightman, N R	36,148	1,958
Wrobel, J P	30,543	6,899
Wronski, J A	31,932	
Wuensche, M W	32,215	2,430
Wugalter, M	33,294	452
Wunderlich, C G	30,709	567
Wutke, L K	30,826	
Wyatt, F C	35,415	255
Wyatt, V M	36,145	1,196
Wyeth, M H	54,407	10,235
Wyle, P	31,992	1,109
Wylie, R N T	38,335	
Wyman, R R	38,370	
Wyngaards, W J	33,931	1,629
Wynne, E J	47,353	4,111
Wyzinski, M A	36,665	1,280
Yacowar, H N	73,141	11,221
Yalowega, T M	32,144	52
Yamaoka, R M	36,718	1,227
Yanchuk, A D	37,190	6,776
Yanke, M N	34,336	1,135
Yano, H	51,505	3,942
Yard, D M	31,789	50
Yardley, J R	57,635	8,476
Yates, C	37,503	2,064
Yates, H E	42,117	2,664
Yates, L R	32,135	8,027
Yates, R A	48,875	13,467
Yates, S A D	32,831	996
Yazdani, R.	39,756	955
Yeadon, N W	46,385	
Yee, J L	32,095	
Yee, J S	31,779	357
Yelland, O.	35,336	
Yeoman, V	30,747	2,049
Yeomans, B H	32,246	
Yerburgh, R E	32,146	342
Yeung, A Y H	32,245	
Yeung, B	35,825	2,786
Yeung, P K	46,754	3,292
Yewell, M	32,769	477
Ying, C C	52,104	7,489
Yip, R D	33,188	
Yochim, P V	39,654	878
Yodogawa, A J	35,491	2,731
Yofonoff, L	30,008	
Yolland, P	34,710	2,895
Yorston, J M	45,398	3,660
Youds, J	31,903	2,976
Young, B	32,007	6
Young, B	32,433	1,668
Young, B A	33,281	8
Young, B M	32,121	124
Young, C J	32,192	
Young, D.	38,039	1,464
Young, E J	35,285	
Young, F G	34,022	586
Young, H J	48,549	144
Young, H W	33,793	4,482
Young, J C	35,324	2,419
Young, J D	38,538	2,756
Young, J T	31,096	5,104
Young, K	35,541	1,444
Young, M C	36,666	619
Young, P C	49,465	9,652
Young, P L	53,648	1,264
Young, R D	33,205	
Young, R E	32,027	
Young, S R	57,806	9,194
Young, T L	31,356	
Young, W A	44,099	4,383
Youngberg, G	35,944	3,266
Younger, A	31,325	591
Younghusband, J L	51,558	768
Younghusband, J N	34,653	162
Youwe, P L	38,417	4,885
Ypma, J	31,019	4,753
Yu, V	42,784	857
Yuan, R	35,676	4,646
Yuckin, W P	34,242	
Yuen, W S	47,250	2,270
Yuh, A S K	31,851	1,268
Yule, D A	55,112	3,541
Zacharatos, T P	48,462	450
Zacharias, A R	31,032	492
Zackodnik, A D	54,399	7,389
Zaharuk, S D	31,007	1,771
Zak, J	33,627	
Zakouras, T.	32,029	2,046
Zaleski, S L	34,107	
Zanet, S	30,693	
Zapf, D N	41,277	
Zaporozan, W P	34,041	357
Zapp, R O	62,464	13,340
Zazulak, A M	31,192	818
Zdancewicz, E F	40,622	6,961
Zellick, P A	30,239	
Zen, E	32,644	977
Zerr, R P	52,007	
Zetka, L	42,771	3,879
Zimmer, G C J	32,412	
Zimmer, K A	30,912	4,344
Zimmer, M J	31,184	
Zimmerman, P A	37,470	
Zimmerman, S	39,176	2,313
Zimmerman, S D	35,653	148
Zimmermann, H O	49,606	2,288
Zirul, D L	51,076	12,739
Zitka, E	41,903	177
Zolpys, J	41,483	5,383
Zoltan, T T	36,785	1,922
Zorn, G O	41,450	1,113
Zubel, M Z	47,247	2,765
Zuber, B S	31,204	474
Zumpano, F	39,516	645
Zurawski, C.	56,967	7,432
Zurkowski, M R	33,031	340
Zurosky, K N	33,991	2,902
Zutter, A T	30,517	4,264
Zweck Von Zweckenbur, E	32,303	1,569
Zylicz, M J	35,686	1,888
Under $30,000		
Salary	463,012,523	
Travel		13,003,729
Total		
Salary	874,833,371	
Travel		37,933,608

GRANTS AND CONTRIBUTIONS
for the fiscal year ended March 31, 1989

(Includes payments made to third parties for services rendered under a grant program.)

	Ministry $	Total $
100 Mile & District Historical Society		36,659
Social Services and Housing	36,659	
100 Mile District Hospital Society		2,373,210
Health	2,373,210	
100 Mile House Snowmobile Club		26,716
Social Services and Housing	26,716	
100 Mile Nordic Ski Society		55,760
Lottery Fund	55,760	
309006 B C Ltd		510,932
Health	510,932	
404 Food Mart (1981) Ltd		25,000
Lottery Fund	25,000	
A B C Kinder Garden		61,129
Social Services and Housing	61,129	
A E S Adoption Education Services		33,802
Social Services and Housing	33,802	
A L S Applied Psychology Group Inc		49,775
Social Services and Housing	49,775	
A N H Crescent Beach Community Services		68,295
Social Services and Housing	68,295	
A N H Homemakers		12,630
Social Services and Housing	12,630	
A-Mack Food Services Ltd		99,325
Attorney General	27,888	
Solicitor General	71,437	
Aamber Lodge		107,742
Health	81,677	
Social Services and Housing	26,065	
Aaron Place		66,401
Health	38,404	
Social Services and Housing	27,997	
Aaronsons Pharmacy Ltd		664,949
Health	660,128	
Social Services and Housing	4,821	
Abai, H		12,313
Health	5,749	
Social Services and Housing	6,564	
Abasa Optical Lab		12,447
Social Services and Housing	12,447	
Abbey Lane Daycare		24,979
Social Services and Housing	24,979	
Abbeyfield House St Peters Society		24,000
Health	24,000	
Abbotsford Airshow Canada Association		1,542,613
Advanced Education and Job Training	90,000	
International Business and Immigration	1,452,613	
Abbotsford Christian School Society		778,324
Education	775,239	
Social Services and Housing	3,085	
Abbotsford Judo Club		25,239
Lottery Fund	25,239	
Abbotsford School District 34		38,263,092
Education	38,181,542	
Lottery Fund	3,000	
Social Services and Housing	78,550	
Abbotsford Senior Secondary School		15,400
Lottery Fund	15,400	
Abbotsford-Clearbrook Chamber of Commerce		15,037
Advanced Education and Job Training	8,299	
Economic Development	3,500	
Regional Development	1,750	
Tourism and Provincial Secretary	1,488	
Abbotsford-Matsqui Arts Council		12,344
Municipal Affairs, Recreation and Culture	10,875	
Social Services and Housing	1,469	
Abramson, A, Dr		43,291
Attorney General	43,291	
Acacia Ty Mawr Holdings Ltd		522,017
Health	501,411	
Social Services and Housing	20,606	
Acadia Day Care Centre Society		15,089
Social Services and Housing	15,089	
Ace, R		44,484
Social Services and Housing	44,484	
Achievement Centres Travel Allowances		417,326
Social Services and Housing	417,326	
ACL Services Ltd		60,000
Labour and Consumer Services	60,000	
Acme Analytical Laboratories Ltd		68,509
Lottery Fund	68,509	
Acorn 8 Oaks Day Care Society		37,344
Social Services and Housing	37,344	
Acorn Daycare Society		13,659
Social Services and Housing	13,659	
Acres Drug Store Ltd		191,798
Health	191,047	
Social Services and Housing	751	
Acropolis Manor		807,415
Health	793,761	
Social Services and Housing	13,654	
Act II the Society for Assistance in the Community Today		1,180,050
Social Services and Housing	1,167,568	
Solicitor General	12,482	
Action Alcohol & Drug Counselling Society		34,299
Labour and Consumer Services	34,299	
Adamowicz, J K, Dr.		78,884
Attorney General	2,790	
Health	36,469	
Labour and Consumer Services	33,115	
Solicitor General	6,510	
Adams Lake Lumber Ltd		15,672
Advanced Education and Job Training	15,672	
Adams, D R		63,264
Health	63,264	
Adera House		190,705
Health	159,842	
Social Services and Housing	30,863	
Adilman, P H, Dr.		102,200
Health	102,200	
Adoptive Parents Association of B C		45,000
Social Services and Housing	45,000	
Adrian, H & Adrian, B		32,875
Social Services and Housing	32,875	
Adult Volunteer Fund		16,790
Attorney General	6,930	
Solicitor General	9,860	
Advanced Mobility Products Ltd		97,412
Advanced Education and Job Training	21,936	
Social Services and Housing	75,476	
Agape Community Services		15,635
Social Services and Housing	15,635	
Agape Fellowship Society		24,920
Social Services and Housing	24,920	
Agassiz Christian School Society		122,678
Education	122,678	
Agassiz Harrison Daycare Society		11,001
Social Services and Housing	11,001	
Agassiz-Harrison Community Services Society		41,364
Advanced Education and Job Training	6,535	
Health	598	
Lottery Fund	866	
Social Services and Housing	33,365	
Agassiz-Harrison School District 76		2,909,841
Education	2,909,841	
Aids Vancouver		24,000
Health	24,000	
Ainslie Lodge		298,843
Health	182,456	
Social Services and Housing	116,387	
Air B C		278,025
Advanced Education and Job Training	134	
Health	127	
Lottery Fund	277,621	
Social Services and Housing	143	
Air Canada		10,059
Health	614	
Social Services and Housing	9,445	
Al-Molky, J		11,650
Social Services and Housing	11,650	
Alberni District Association for Mentally Handicapped People		291,572
Health	182,107	
Social Services and Housing	109,465	
Alberni District Association for the Mentally Retarded		670,377
Social Services and Housing	670,377	
Alberni Health Outreach for Parents & Infants Association		48,454
Health	5,042	
Labour and Consumer Services	20,000	
Social Services and Housing	23,412	
Alberni Lodge Ltd		218,239
Health	218,239	
Alberni School District 70		21,366,734
Education	21,309,037	
Health	54,697	
Lottery Fund	3,000	
Alberni Valley Chamber of Commerce		13,036
Advanced Education and Job Training	7,986	
Economic Development	3,000	
Regional Development	1,500	
Tourism and Provincial Secretary	550	

	Ministry $	Total $
Alberni Valley Citizen Advocacy Society		17,097
Social Services and Housing	17,097	
Alberni Valley Cottage Industry Society		47,004
Social Services and Housing	47,004	
Alberni Valley Day Care Society		48,498
Social Services and Housing	48,498	
Alberni-Clayoquot Community Connections Society		43,692
Attorney General	21,192	
Solicitor General	22,500	
Alberni-Clayoquot Regional Hospital District		131,635
Health	131,635	
Alberto Pharmacy		664,593
Health	660,666	
Social Services and Housing	3,927	
Alcohol & Drug Abuse Prevention Task Force		109,134
Labour and Consumer Services	109,134	
Alcohol-Drug Education Service		442,395
Education	20,000	
Labour and Consumer Services	422,395	
Alcom Marketing Group Inc		15,721
Social Services and Housing	15,721	
Alden, L		24,180
Attorney General	7,905	
Solicitor General	16,275	
Alder Lodge		11,840
Social Services and Housing	11,840	
Aldergrove Pre-School & Daycare Centre		26,790
Social Services and Housing	26,790	
Alderson, L		10,644
Social Services and Housing	10,644	
Alert Bay Childcare Centre		56,947
Social Services and Housing	56,947	
Alert Bay Drugs		24,409
Health	24,409	
Alexander Holburn Beaudin & Lang		20,386
Education	20,386	
Alexander, C		11,497
Social Services and Housing	11,497	
Alexander, I		84,829
Social Services and Housing	84,829	
Alexander, K		24,888
Attorney General	9,760	
Solicitor General	15,128	
Alexandra Private Hospital Ltd		211,876
Health	202,322	
Social Services and Housing	9,554	
Alfa Radiators 1986 Ltd		20,049
Lottery Fund	20,049	
All Care Patient Products		19,726
Health	19,726	
All Nations Trust Co		60,000
Native Affairs	60,000	
All-Care Patient Products Inc		12,544
Social Services and Housing	12,544	
All-Ways Travel		16,942
Social Services and Housing	16,942	
Alladina, M		45,334
Social Services and Housing	45,334	
Allan, I		18,640
Social Services and Housing	18,640	
Allen Ocularist Ltd, Marie		13,561
Health	12,876	
Social Services and Housing	685	
Allen, M		18,995
Health	18,995	
Allen, S		34,109
Social Services and Housing	34,109	
Allendale Water Users Community		43,650
Agriculture and Fisheries	43,650	
Alliance Club		15,234
Social Services and Housing	15,234	
Alliance Francais		20,000
Lottery Fund	20,000	
Allied Indian & Metis Society		49,291
Attorney General	42,644	
Solicitor General	6,647	
Allinger, K		20,797
Social Services and Housing	20,797	
Ally, R		76,216
Health	49,691	
Social Services and Housing	26,525	
Alma Mater Society of the University of Victoria		120,348
Social Services and Housing	120,348	
Alpha Home Care Services Ltd		1,058,498
Health	954,845	
Social Services and Housing	103,653	
Alpine Drug Mart Ltd		131,574
Health	131,516	
Social Services and Housing	58	
Alternate Shelter Society		840,028
Health	2,694	
Social Services and Housing	837,334	
Alternatives		321,585
Labour and Consumer Services	321,585	
Alvarez, P		35,657
Social Services and Housing	35,657	
Amata Transition House Society		93,368
Social Services and Housing	93,368	
Amber Lodge		51,093
Health	36,593	
Social Services and Housing	14,500	
Amberglow Resthome		29,360
Health	27,996	
Social Services and Housing	1,364	
Ambleside Rexall Pharmacy		109,648
Advanced Education and Job Training	2,022	
Health	107,626	
Ambulance Charges Provincial		464,275
Attorney General	1,959	
Health	452,772	
Solicitor General	9,544	
Ambulatory Care Pharmacy		30,850
Health	30,850	
Amherst Private Hospital		1,569,907
Health	1,569,907	
Amigo Mobility Sales & Service		24,840
Social Services and Housing	24,840	
Ammundsen Medical Supply Ltd		21,998
Advanced Education and Job Training	159	
Health	762	
Social Services and Housing	21,077	
Amos, M		51,865
Health	51,865	
Anamed Medical Supply		164,531
Social Services and Housing	164,531	
Anctil, C		55,317
Social Services and Housing	55,317	
Andersen, J		10,254
Social Services and Housing	10,254	
Anderson Air Ltd		12,849
Social Services and Housing	12,849	
Anderson, C		70,746
Social Services and Housing	70,246	
Tourism and Provincial Secretary	500	
Anderson, D & Anderson, C		77,891
Social Services and Housing	77,891	
Anderson, J		10,396
Advanced Education and Job Training	7,350	
Agriculture and Fisheries	3,046	
Anderson, L & Anderson, C		22,614
Social Services and Housing	22,614	
Anderson, R I D, Dr		27,958
Health	27,792	
Social Services and Housing	166	
Andersons Pharmacy		523,008
Health	522,789	
Social Services and Housing	219	
Andreens Lakeview Pharmacy		145,658
Health	145,494	
Social Services and Housing	164	
Andres Wines (BC) Ltd		342,976
Agriculture and Fisheries	342,976	
Angel, C		50,623
Social Services and Housing	50,623	
Anglican Synod of Diocese of B C		70,284
Attorney General	25,181	
Solicitor General	45,103	
Anglican Synod of the Diocese of, The New Westminster		17,844
Solicitor General	17,844	
Animal Crackers Nursery School		15,669
Social Services and Housing	15,669	
Annets, J E		15,572
Social Services and Housing	15,572	
Anspayaxw School Society		32,992
Education	32,992	
Apothecary Shop		47,062
Health	47,062	
Applied Bio-Nomics Ltd		34,256
Agriculture and Fisheries	34,256	
Applied Psychology Group Inc		379,846
Social Services and Housing	379,846	
Apprentice Subsistance Allowance		13,483
Advanced Education and Job Training	13,483	
Aquaculture Association of B C		10,000
Agriculture and Fisheries	10,000	
Aquaculture International		10,000
Agriculture and Fisheries	10,000	
Arbutus Drug Mart		121,517
Health	121,416	
Social Services and Housing	101	
Arbutus Society for Children		10,071,829
Advanced Education and Job Training	18,300	
Education	19,500	
Health	9,250,264	
International Business and Immigration	990	
Lottery Fund	45,199	
Social Services and Housing	737,576	

	Ministry $	Total $
Arbutus Vocational Rehabilitation Society		42,521
Advanced Education and Job Training	38,127	
Lottery Fund	4,394	
Archbold, D		32,773
Social Services and Housing	32,773	
Archdiocese of Vancouver		26,186
Attorney General	13,544	
Solicitor General	12,642	
Arcola Drugs		116,003
Health	116,003	
Arda Commodity Enhancement Program		11,915,000
Agriculture and Fisheries	11,915,000	
Argyll Lodge Ltd		365,233
Health	244,310	
Social Services and Housing	120,923	
Arkesteyn-Vogler, W		20,866
Social Services and Housing	20,866	
Arlinsky, M B, Dr		38,677
Social Services and Housing	38,677	
Arlord Challenge Club		18,176
Social Services and Housing	18,176	
Armitage, I & Armitage, R		12,638
Social Services and Housing	12,638	
Armstrong & Rea Archer & Bissonnette		12,157
Social Services and Housing	12,157	
Armstrong & Spallumcheen Hospital		1,168,579
Health	1,168,579	
Armstrong Spallumcheen Museum & Arts Society		12,196
Lottery Fund	8,064	
Social Services and Housing	4,132	
Armstrong, G		107,038
Social Services and Housing	107,038	
Armstrong, J		87,617
Social Services and Housing	87,617	
Armstrong-Enderby Association for the Mentally Handicapped		429,353
Social Services and Housing	429,353	
Armstrong-Spallumcheen Home Support Service		88,838
Health	2,039	
Social Services and Housing	86,799	
Armstrong-Spallumcheen Homemaker Service		251,273
Health	251,273	
Armstrong-Spallumcheen School District 21		6,055,864
Education	6,053,114	
Lottery Fund	2,750	
Army & Navy Department Store Ltd		88,805
Advanced Education and Job Training	529	
Social Services and Housing	88,276	
Army Navy & Airforce Unit 314		25,600
Lottery Fund	25,600	
Army Navy & Airforce Veterans in Canada		40,333
Lottery Fund	40,333	
Arnot Medical Services Ltd, R G		16,005
Health	13,885	
Social Services and Housing	2,120	
Arranglen Lodge Ltd		1,371,921
Health	1,369,527	
Social Services and Housing	2,394	
Arrow Lakes Cross Country Ski Club		25,876
Social Services and Housing	25,876	
Arrow Lakes Hospital Society		1,669,911
Health	1,669,911	
Arrow Lakes School District 10		4,432,299
Education	4,409,299	
Lottery Fund	3,000	
Social Services and Housing	20,000	
Arrowsmith Lodge		806,430
Health	806,430	
Arrowsmith Prescriptions		292,767
Health	291,814	
Social Services and Housing	953	
Arsenault, D		112,195
Social Services and Housing	112,195	
Arsenault, D		67,400
Social Services and Housing	67,400	
Arsenault, L & Arsenault, D		111,836
Social Services and Housing	111,836	
Art Gallery of Greater Victoria		265,000
Lottery Fund	265,000	
Art Gallery of South Okanagan		40,983
Lottery Fund	40,983	
Arthritis Society, The		2,221,849
Advanced Education and Job Training	87	
Health	2,004,470	
Lottery Fund	200,000	
Social Services and Housing	17,292	
Arts Club Theatre of Vancouver Society		222,610
Advanced Education and Job Training	1,610	
Lottery Fund	205,000	
Municipal Affairs, Recreation and Culture	16,000	
Arts Council of Surrey & District		16,225
Municipal Affairs, Recreation and Culture	16,225	
Arts Science & Technology Centre		3,950,000
Lottery Fund	3,950,000	
Arvand Investment Corp		373,170
Health	373,170	
Ashcroft & District General Hospital		1,855,771
Health	1,851,232	
Social Services and Housing	4,539	
Ashcroft Indian Band		50,000
Native Affairs	50,000	
Ashcroft-Cache Creek Daycare Society		10,300
Social Services and Housing	10,300	
Ashton Lodge		54,453
Social Services and Housing	54,453	
Asia Pacific Business Institute		70,566
Labour and Consumer Services	70,566	
Asia Pacific Foundation of Canada		200,000
International Business and Immigration	200,000	
Ask Seniors Project		158,288
Health	158,288	
Asselin, G		27,743
Health	13,744	
Social Services and Housing	13,999	
Assembly of B C Arts Councils		165,000
Lottery Fund	20,000	
Municipal Affairs, Recreation and Culture	145,000	
Assion, R		11,808
Social Services and Housing	11,808	
Associated Boards of Health of B C		20,000
Health	20,000	
Associated Ginseng Growers of B C		24,954
Agriculture and Fisheries	24,954	
Associated Respiratory Services		25,631
Health	318	
Social Services and Housing	25,313	
Association des Professeurs de l'Immerson et du Programme Cadre		12,000
Education	12,000	
Association for Christian Education of Prince George		211,892
Education	211,892	
Association for Parent Education & Assessment		507,026
Social Services and Housing	507,026	
Association of B C Grape Growers		17,308
Agriculture and Fisheries	17,308	
Association of B C Professional Foresters		56,645
Environment	25,000	
Forests	31,645	
Association of Book Publishers of B C		34,500
Municipal Affairs, Recreation and Culture	34,500	
Association of Christian High Schools in B C		339,924
Education	339,924	
Association of Neighborhood Houses of Greater Vancouver		1,507,472
Health	1,419,404	
Labour and Consumer Services	20,000	
Social Services and Housing	68,068	
Atira Transitional House Society		123,200
Social Services and Housing	123,200	
Atlantic Audio-Visual Co Ltd		19,404
Lottery Fund	19,404	
Atlin Public Library		12,385
Lottery Fund	10,808	
Tourism and Provincial Secretary	1,577	
Aube, N, Dr		29,937
Health	29,937	
Aunt Julies Daycare Centre		27,154
Social Services and Housing	27,154	
Aurora Society		438,014
Labour and Consumer Services	395,198	
Social Services and Housing	42,816	
Austin Motor Hotel		10,569
Social Services and Housing	10,569	
Auxiliary to Kitimat General Hospital		14,361
Lottery Fund	14,361	
Avonlea House		322,811
Health	213,043	
Social Services and Housing	109,768	
Awareness 87		15,000
Lottery Fund	15,000	
Axis Mime Theatre Society		40,000
Municipal Affairs, Recreation and Culture	40,000	
B C & Yukon Chamber of Mines		29,000
Energy, Mines and Petroleum Resources	29,000	
B C & Yukon Heart Foundation		39,564
Health	38,811	
Lottery Fund	753	
B C 4-H Executive Council		41,200
Agriculture and Fisheries	41,200	
B C Access/Awareness Week Working Group		15,000
Lottery Fund	15,000	
B C Administrative Centre for Sport Recreation & Fitness		671,000
Lottery Fund	521,000	
Municipal Affairs, Recreation and Culture	150,000	
B C Advanced Systems Foundation		2,240,000
Advanced Education and Job Training	2,240,000	
B C Agricultural Research & Development Corporation		300,837
Agriculture and Fisheries	270,837	
Environment	30,000	

	Ministry $	Total $
B C Amateur Athletics Association		351,150
Lottery Fund	351,150	
B C Amateur Baseball Association		206,580
Lottery Fund	177,900	
Municipal Affairs, Recreation and Culture	28,680	
B C Amateur Boxing Association		54,000
Lottery Fund	54,000	
B C Amateur Football Association		60,510
Lottery Fund	60,510	
B C Amateur Hockey Association		223,700
Lottery Fund	223,700	
B C Amateur Softball Association		135,000
Lottery Fund	135,000	
B C Amateur Synchronized Swimming Association		74,500
Lottery Fund	74,500	
B C Aquaculture Research & Development Council		35,000
Agriculture and Fisheries	35,000	
B C Archery Association		46,800
Lottery Fund	46,800	
B C Assessment Authority		6,902,005
Finance and Corporate Relations	6,902,005	
B C Association of Agricultural Fairs & Exhibitions		10,000
Agriculture and Fisheries	10,000	
B C Association of Colleges		87,500
Advanced Education and Job Training	87,500	
B C Association of Indian Friendship Centres		31,375
Native Affairs	31,375	
B C Association of Police Affiliated Victim/Witness Services		33,000
Attorney General	33,000	
B C Association of Private Care Facilities		464,055
Health	464,055	
B C Aviation Council		90,500
Transportation and Highways	90,500	
B C Aviation Museum		90,000
Lottery Fund	90,000	
B C Badminton Association		88,000
Lottery Fund	88,000	
B C Blind Sports & Recreation		97,488
Advanced Education and Job Training	1,680	
Lottery Fund	20,600	
Municipal Affairs, Recreation and Culture	59,157	
Social Services and Housing	16,051	
B C Blueberry Co-operative Association		10,443
Agriculture and Fisheries	10,443	
B C Book Promotion Society		51,973
Lottery Fund	17,500	
Municipal Affairs, Recreation and Culture	27,000	
Social Services and Housing	7,473	
B C Borstal Association		42,183
Attorney General	16,876	
Labour and Consumer Services	9,215	
Solicitor General	16,092	
B C Broomball Society		10,000
Lottery Fund	10,000	
B C Buildings Corp		13,202,360
Advanced Education and Job Training	311,554	
Energy, Mines and Petroleum Resources	15,057	
Finance and Corporate Relations	12,875,749	
B C Cattlemens Association		278,359
Agriculture and Fisheries	278,359	
B C Certified Seed Potato Growers Association		66,600
Agriculture and Fisheries	66,600	
B C Chamber of Commerce		369,704
Economic Development	274,250	
Government Management Services	2,000	
International Business and Immigration	62,500	
Regional Development	27,927	
Tourism and Provincial Secretary	3,027	
B C Childrens Hospital		65,329,652
Health	65,091,309	
Social Services and Housing	238,343	
B C Choral Federation		15,000
Lottery Fund	15,000	
B C Civil Liberties Association		27,810
Attorney General	27,810	
B C College of Teachers		232,000
Education	232,000	
B C Community Pride Society		250,000
Lottery Fund	250,000	
B C Construction Industry Health & Safety Council		22,165
Advanced Education and Job Training	22,165	
B C Construction Labourers Training Plan		40,000
Advanced Education and Job Training	40,000	
B C Corporation of the Seventh-Day Adventist Church		1,184,983
Education	1,184,983	
B C Council for Leadership in Educational Administration		36,000
Education	10,000	
Labour and Consumer Services	26,000	
B C Council for the Family		560,186
Advanced Education and Job Training	50,031	
Health	385,155	
Social Services and Housing	125,000	
B C Courthouse Library Society		118,137
Attorney General	118,137	

	Ministry $	Total $
B C Cricket Association		10,990
Lottery Fund	10,990	
B C Crime Prevention Association		10,700
Attorney General	200	
Solicitor General	10,500	
B C Dairy Herd Improvement Services		373,858
Agriculture and Fisheries	373,858	
B C Deaf Sports Federation		26,110
Lottery Fund	7,400	
Municipal Affairs, Recreation and Culture	18,710	
B C Debris Control Board		180,000
Forests	180,000	
B C Dieticians & Nutritionists Association		38,840
Health	38,840	
B C Elks Auditory Rehabilitation Centre		45,240
Education	45,240	
B C Enterprise Corp		2,709,211
Economic Development	1,266,835	
Regional Development	1,442,376	
B C Federation of Foster Parents Association		449,381
Social Services and Housing	449,381	
B C Federation of Foster Parents Association—Region 10		26,299
Social Services and Housing	26,299	
B C Federation of Foster Parents Association—Region 7		18,666
Social Services and Housing	18,666	
B C Federation of Foster Parents Association—Region C		12,459
Social Services and Housing	12,459	
B C Federation of Shooting Sports		12,280
Lottery Fund	10,200	
Municipal Affairs, Recreation and Culture	2,080	
B C Fencing Association		51,262
Lottery Fund	51,262	
B C Ferry Corp		51,015,617
Lottery Fund	7,815	
Social Services and Housing	137	
Transportation and Highways	51,007,665	
B C Festival of the Arts		184,500
Lottery Fund	184,500	
B C Field Hockey Association		92,400
Lottery Fund	92,400	
B C Flatwater Canoeing Association		74,947
Lottery Fund	74,947	
B C Forest Museum		233,500
Forests	30,000	
Lottery Fund	203,500	
B C Forestry Association		197,270
Advanced Education and Job Training	1,224	
Forests	80,000	
Lottery Fund	115,666	
Social Services and Housing	380	
B C Friends of Schizophrenics		18,820
Health	18,820	
B C Fruit Growers Association		52,195
Agriculture and Fisheries	52,195	
B C Funeral Association		65,500
Advanced Education and Job Training	63,500	
Tourism and Provincial Secretary	2,000	
B C Games		3,740,000
Lottery Fund	3,740,000	
B C Gas Inc		21,600
Advanced Education and Job Training	21,200	
International Business and Immigration	400	
B C Golf Association		34,000
Lottery Fund	34,000	
B C Golf House Society		16,508
Social Services and Housing	16,508	
B C Government Employees Cafeteria Association Community Daycare Centre		21,468
Social Services and Housing	21,468	
B C Grain Producers Association		195,546
Agriculture and Fisheries	195,546	
B C Gymnastic Association		140,300
Lottery Fund	140,300	
B C Head Injury Association		35,272
Health	35,272	
B C Health Care Research Foundation		12,317,066
Advanced Education and Job Training	1,438,865	
Lottery Fund	10,878,201	
B C Health Care Risk Management Society		5,254,000
Health	5,254,000	
B C Health Care Systems Society		4,547,500
Health	4,547,500	
B C Heart Foundation		100,000
Lottery Fund	100,000	
B C Heritage Trust		2,050,000
Lottery Fund	2,050,000	
B C Historical Federation		39,558
Social Services and Housing	39,558	
B C Hog Marketing Commission		25,000
Agriculture and Fisheries	25,000	
B C Home & School Federation		11,000
Education	11,000	
B C Honey Producers Association		14,600
Agriculture and Fisheries	14,600	

	Ministry $	Total $
B C Housing Management Commission		19,542,926
Health	76,400	
Labour and Consumer Services	21,611	
Social Services and Housing	19,444,915	
B C Hydro & Power Authority		144,256
Advanced Education and Job Training	134,000	
Health	10,016	
Social Services and Housing	240	
B C I T Forest Technology Club Society		14,902
Advanced Education and Job Training	14,902	
B C Institute of Technology		79,813,041
Advanced Education and Job Training	79,758,843	
Education	50,775	
Lottery Fund	829	
Social Services and Housing	2,594	
B C Instutute on Family Violence Society		71,200
Advanced Education and Job Training	1,200	
Health	70,000	
B C International Commercial Arbitration Centre		430,000
Attorney General	322,500	
International Business and Immigration	107,500	
B C Judo Association		81,000
Lottery Fund	81,000	
B C Lacrosse Association		85,260
Lottery Fund	72,710	
Municipal Affairs, Recreation and Culture	12,550	
B C Library Association		113,000
Health	46,000	
Lottery Fund	55,000	
Tourism and Provincial Secretary	12,000	
B C Library Trustees Association		21,100
Lottery Fund	6,600	
Tourism and Provincial Secretary	14,500	
B C Lions Society for Crippled Children		265,346
Lottery Fund	259,879	
Social Services and Housing	5,467	
B C Lung Association		75,000
Lottery Fund	75,000	
B C Medequip		288,353
Advanced Education and Job Training	12,993	
Health	4,238	
Social Services and Housing	271,122	
B C Medical Association		20,000
Health	20,000	
B C Mental Health Society		80,641,503
Health	80,171,509	
Social Services and Housing	469,994	
B C Mental Retardation Institute		14,520
Social Services and Housing	14,520	
B C Motion Picture Association		45,000
Advanced Education and Job Training	20,000	
Lottery Fund	25,000	
B C Museums Association		80,000
Lottery Fund	80,000	
B C Netball Association		17,600
Lottery Fund	17,600	
B C Neurological Group Home Society		212,207
Health	164,380	
Social Services and Housing	47,827	
B C Oyster Growers Association		19,300
Agriculture and Fisheries	19,300	
B C Paraplegic Foundation		123,250
Lottery Fund	123,250	
B C Parents in Crisis Society		78,188
Health	4,266	
Social Services and Housing	73,922	
B C Pavilion Corp		5,608,000
Economic Development	3,048,000	
Government Management Services	2,540,000	
Tourism and Provincial Secretary	20,000	
B C Pharmacist Society		629,519
Health	629,519	
B C Provincial Womens Institute		24,980
Agriculture and Fisheries	24,980	
B C Racing Commission		7,694,307
Attorney General	3,453,918	
Solicitor General	4,240,389	
B C Rail Ltd		16,068,035
Agriculture and Fisheries	21,036	
Social Services and Housing	1,152	
Transportation and Highways	16,045,847	
B C Recreation & Parks Association		128,062
Advanced Education and Job Training	1,862	
Lottery Fund	112,800	
Municipal Affairs, Recreation and Culture	11,400	
Tourism and Provincial Secretary	2,000	
B C Regional Hospital Districts Financing Authority		79,843,272
Health	79,843,272	
B C Research Corp		1,896,428
Advanced Education and Job Training	1,146,428	
Forests	750,000	
B C Rhythmic Sportive Gymnastic Federation		63,000
Lottery Fund	63,000	
B C Ringette Association		35,177
Lottery Fund	35,177	
B C Rugby Union		113,500
Lottery Fund	113,500	
B C Safety Council		158,500
Solicitor General	90,123	
Transportation and Highways	68,377	
B C Sailing Association		116,300
Lottery Fund	116,300	
B C Salmon Farmers Association		98,774
Agriculture and Fisheries	83,200	
International Business and Immigration	15,574	
B C School Sports		212,320
Lottery Fund	212,320	
B C School Trustees Association		10,000
Education	10,000	
B C Seniors Games Society		84,788
Lottery Fund	14,788	
Municipal Affairs, Recreation and Culture	70,000	
B C Smallbore Rifle Association		14,770
Lottery Fund	14,770	
B C Soccer Association		164,500
Lottery Fund	111,600	
Municipal Affairs, Recreation and Culture	52,900	
B C Space Sciences Society		16,800
Advanced Education and Job Training	11,500	
Lottery Fund	5,300	
B C Special Olympics Society		111,742
Lottery Fund	111,742	
B C Speed Skating Association		54,668
Lottery Fund	54,668	
B C Sport Parachuting Council		20,100
Lottery Fund	20,100	
B C Sports Hall of Fame		59,398
Lottery Fund	55,000	
Social Services and Housing	4,398	
B C Squash Racquets Association		52,385
Lottery Fund	52,385	
B C Stevens Co Ltd, The		13,665
Social Services and Housing	13,665	
B C Student Loans—Remmissions		11,565,995
Advanced Education and Job Training	11,565,995	
B C Summer Swimming Association		26,800
Lottery Fund	26,800	
B C Swine Producers Grants		251,688
Agriculture and Fisheries	251,688	
B C Systems Corp		4,758,602
Advanced Education and Job Training	8,602	
Finance and Corporate Relations	4,750,000	
B C Table Tennis Association		38,000
Lottery Fund	38,000	
B C Tenpin Federation		20,000
Lottery Fund	20,000	
B C Touring Council		54,500
Lottery Fund	54,500	
B C Trampoline & Acrosport Federation		23,500
Lottery Fund	23,500	
B C Transit		181,531,825
Labour and Consumer Services	10,000	
Municipal Affairs, Recreation and Culture	173,152,838	
Social Services and Housing	8,368,987	
B C Transplant Society		1,495,300
Health	1,495,300	
B C Trappers Association		25,000
Environment	25,000	
B C Triathlon Association		19,000
Lottery Fund	19,000	
B C Trucking Association		160,000
Labour and Consumer Services	160,000	
B C Volleyball Association		179,648
Advanced Education and Job Training	1,848	
Lottery Fund	177,800	
B C Water Polo Association		91,500
Lottery Fund	91,500	
B C Weightlifting Association		55,800
Lottery Fund	55,800	
B C Wildlife Federation		21,500
Environment	17,500	
Lottery Fund	4,000	
B C Womens Field Hockey Federation		148,600
Lottery Fund	148,600	
B C Wrestling Association		127,500
Lottery Fund	127,500	
B M X Racing Association of BC		10,000
Lottery Fund	10,000	
Bacon, L		12,379
Social Services and Housing	12,379	
Bacsoka, I		10,233
Health	4,669	
Social Services and Housing	5,564	
Bahr's I D A Drugs		156,076
Advanced Education and Job Training	1,328	
Health	152,006	
Social Services and Housing	2,742	

	Ministry $	Total $
Baier, R & Baier, J		27,801
Social Services and Housing	27,801	
Bailey, T & Bailey, J		37,243
Social Services and Housing	37,243	
Baillie Community Care		132,775
Social Services and Housing	132,775	
Baillie Residence, M I		82,028
Health	82,028	
Baillie, M I		57,473
Health	57,473	
Bain, K.		12,754
Health	12,754	
Baird Cattle Co Ltd		20,800
Agriculture and Fisheries	20,800	
Baird, L D, Dr.		47,580
Labour and Consumer Services	47,580	
Baker Inc, R, Dr		23,660
Attorney General	1,252	
Labour and Consumer Services	12,859	
Solicitor General	9,549	
Baker Inc, V, Dr		119,606
Health	119,606	
Baker Memorial Hospital Society, G R		7,898,610
Health	7,898,610	
Baker Memorial Hospital, G R		37,398
Social Services and Housing	37,398	
Baker, P P		27,743
Health	13,744	
Social Services and Housing	13,999	
Bakerview Rest Home		240,926
Social Services and Housing	240,926	
Bakusko, M.		25,116
Health	20,688	
Social Services and Housing	4,428	
Balfour House		243,890
Health	181,839	
Social Services and Housing	62,051	
Ball, P		17,380
Health	17,380	
Ballet Pacific B C Society		158,000
Lottery Fund	158,000	
Balmoral Hotel		16,526
Social Services and Housing	16,526	
Balmoral House		77,808
Health	53,553	
Social Services and Housing	24,255	
Bambi Enterprises Ltd		15,220
Social Services and Housing	15,220	
Bamfield Marine Station		46,126
Advanced Education and Job Training	46,126	
Bamfield Preservation & Development Society		17,852
Social Services and Housing	17,852	
Banavern Manor Ltd		112,124
Health	37,104	
Social Services and Housing	75,020	
Banff Centre, The		10,695
Lottery Fund	10,695	
Baptist Housing Society of B C		19,022
Social Services and Housing	19,022	
Baptist Union of Western Canada		61,848
Attorney General	25,770	
Solicitor General	36,078	
Barcelona Hazelnut Processors Inc		38,873
Agriculture and Fisheries	38,873	
Barclay Lodge		55,167
Social Services and Housing	55,167	
Barker, J.		25,186
Social Services and Housing	25,186	
Barker, M		18,566
Social Services and Housing	18,566	
Barker, R & Barker, C		40,984
Social Services and Housing	40,984	
Barlow Creek Fire Protection Association		40,000
Lottery Fund	40,000	
Barrett, S		20,024
Social Services and Housing	20,024	
Barrieau, M C		10,905
Health	10,905	
Barriere & District Health Society		202,542
Health	202,542	
Barriere & Little Fort Television Improvement Society		25,000
Lottery Fund	25,000	
Barriere I D A Pharmacy		90,326
Health	90,080	
Social Services and Housing	246	
Barriskell, R.		62,100
Social Services and Housing	62,100	
Barrow, B		37,380
Social Services and Housing	37,380	
Barrowtown Hog Centre Ltd		29,183
Agriculture and Fisheries	29,183	
Barry's Pharmacy		30,394
Health	30,047	
Social Services and Housing	347	
Barry, F A, Dr		22,390
Attorney General	7,349	
Social Services and Housing	75	
Solicitor General	14,966	
Barry, S		69,408
Social Services and Housing	69,408	
Barthos, T		16,315
Attorney General	5,062	
Solicitor General	11,253	
Basic Foods Ltd		23,763
Agriculture and Fisheries	23,000	
Social Services and Housing	763	
Basit, L C		147,602
Health	147,602	
Basketball B C		182,200
Lottery Fund	170,400	
Municipal Affairs, Recreation and Culture	11,800	
Bastion Theatre Co of B C		107,250
Lottery Fund	107,250	
Bata Footware Division		22,434
Social Services and Housing	22,434	
Battered Womens Support Services		80,500
Attorney General	77,500	
Solicitor General	3,000	
Bay, The		71,547
Attorney General	219	
Health	47,889	
Social Services and Housing	23,365	
Solicitor General	74	
Baydala I D A Pharmacy		255,687
Health	255,687	
Baynes Lake Parks & Recreation Society		23,500
Lottery Fund	23,100	
Municipal Affairs, Recreation and Culture	400	
Bazak, R		10,500
Solicitor General	10,500	
Beach Drug Mart		21,147
Health	21,057	
Social Services and Housing	90	
Beach, G		31,405
Social Services and Housing	31,405	
Beacon Garden Early Childhood Centre		60,573
Social Services and Housing	60,573	
Beacon Hill Lodge		3,023,959
Health	3,007,443	
Social Services and Housing	16,516	
Beacon Hill Lodge Residents Society		13,666
Lottery Fund	13,666	
Beacon Hill Private Hospital		1,008,326
Health	1,008,326	
Beacon Hill Villa		781,080
Health	781,080	
Bearylane Daycare		10,254
Social Services and Housing	10,254	
Beas Manor		125,520
Health	81,134	
Social Services and Housing	44,386	
Beaton, O L		38,014
Social Services and Housing	38,014	
Beatty, E J, Dr		10,877
Social Services and Housing	10,877	
Beauchamp, E L		11,765
Attorney General	101	
Social Services and Housing	11,664	
Beaufort Association for the Mentally Handicapped		56,700
Social Services and Housing	56,700	
Beaume, B & Beaume, A		10,370
Social Services and Housing	10,370	
Beaupre Wines Ltd		55,647
Agriculture and Fisheries	55,647	
Beauregard, S		12,948
Social Services and Housing	12,948	
Beausoleil, M & Beusoleil, S		846,778
Social Services and Housing	846,778	
Beauvale Dairys		21,777
Agriculture and Fisheries	21,777	
Beaver Foods Ltd		429,609
Attorney General	113,350	
Solicitor General	316,259	
Beaver Lodge		540,734
Social Services and Housing	540,734	
Beaver Valley Regional District Library		17,222
Tourism and Provincial Secretary	17,222	
Beckett, K		20,539
Social Services and Housing	20,539	
Beckley Farm Lodge		1,105,890
Health	1,098,891	
Social Services and Housing	6,999	
Beckley Farm Lodge Adult Day Care		99,992
Health	99,992	
Beckow, P		28,413
Social Services and Housing	28,413	
Beddows, C & Beddows, I		75,094
Social Services and Housing	75,094	

	Ministry $	Total $
Beef Cattle Producers Grants		2,246,000
Agriculture and Fisheries	2,246,000	
Beehive Manor		169,484
Health	101,053	
Social Services and Housing	68,431	
Beenan, L		13,872
Social Services and Housing	13,872	
Begbie Guest House		163,659
Health	112,191	
Social Services and Housing	51,468	
Belair Resthome		321,189
Health	314,190	
Social Services and Housing	6,999	
Belaire Womens Society		18,462
Labour and Consumer Services	18,462	
Belanger Enterprises Ltd		415,839
Health	229,912	
Social Services and Housing	185,927	
Belfry Theatre Society		104,356
Advanced Education and Job Training	1,134	
Municipal Affairs, Recreation and Culture	92,180	
Social Services and Housing	11,042	
Bell, D		53,377
Social Services and Housing	53,377	
Bell, L & Bell, K		10,967
Social Services and Housing	10,967	
Bell, M		11,945
Social Services and Housing	11,945	
Bella Bella Airport Ltd		1,000,000
Native Affairs	50,000	
Transportation and Highways	950,000	
Bella Coola Adventist Academy		12,587
Social Services and Housing	12,587	
Bella Coola Community Support Society		42,115
Health	3,900	
Labour and Consumer Services	38,215	
Bella Coola Fair Association		12,948
Agriculture and Fisheries	970	
Lottery Fund	11,978	
Bella Coola General Hospital		1,056,962
Health	1,056,962	
Bella Coola Homemaker Service		83,398
Health	83,297	
Social Services and Housing	101	
Bella Coola Valley Child Care Society		14,961
Social Services and Housing	14,961	
Bella Vue Guest Home (1988) Ltd		121,746
Health	79,139	
Social Services and Housing	42,607	
Benjamin Residence, J.		419,160
Health	419,160	
Benlo Enterprises Ltd		11,893
Agriculture and Fisheries	11,893	
Bennett, D.		11,314
Advanced Education and Job Training	11,314	
Bentzon, E R		12,439
Social Services and Housing	12,439	
Benwyn Farms Ltd		10,454
Advanced Education and Job Training	1,200	
Agriculture and Fisheries	9,254	
Berezan, R & Berezan, C		13,346
Social Services and Housing	13,346	
Berg Group Home		29,716
Social Services and Housing	29,716	
Berg, B & Berg, D		155,922
Social Services and Housing	155,922	
Berg, D		126,188
Social Services and Housing	126,188	
Berg, S		84,809
Social Services and Housing	84,809	
Berge, G Berge Enterprises		26,834
Agriculture and Fisheries	26,834	
Bergink, H		37,500
Lottery Fund	37,500	
Bergmann, E & Bergmann, A		27,903
Health	27,903	
Berkes, L		38,067
Social Services and Housing	38,067	
Berner, B		40,226
Social Services and Housing	40,226	
Berner, B & Berner, L		63,481
Social Services and Housing	63,481	
Berta, J & Berta, C		116,581
Social Services and Housing	116,581	
Beschetznick, P & Beschetznick, T		42,829
Social Services and Housing	42,829	
Beschetznick, T		12,734
Health	12,734	
Best Cost Foods Ltd		10,282
Social Services and Housing	10,282	
Best Value Optical Ltd		19,175
Social Services and Housing	19,175	
Best Western Olympic Hotel		10,502
Social Services and Housing	10,502	
Betacom-Rhespec Technical		15,112
Advanced Education and Job Training	9,970	
Social Services and Housing	5,142	
Bethel Chapel Society		11,257
Education	11,257	
Bethesda Home		526,219
Social Services and Housing	526,219	
Bethesda the Christian Association for the Handicapped		88,899
Social Services and Housing	88,899	
Better Business Bureau of the Mainland of B C		56,900
Lottery Fund	48,104	
Social Services and Housing	8,796	
Beverly Lodge		67,450
Health	50,907	
Social Services and Housing	16,543	
Beverly Place		32,400
Health	20,951	
Social Services and Housing	11,449	
Bevo Farms Ltd.		155,310
Agriculture and Fisheries	155,310	
Biathlon B C		10,390
Lottery Fund	10,390	
Bibby, A D		11,925
Attorney General	3,975	
Solicitor General	7,950	
Bible Fellowship Missionary Society		59,316
Education	59,316	
Bible Truth Society of Canada		21,255
Education	21,255	
Bickford Farms Ltd		11,763
Agriculture and Fisheries	11,763	
Bicycling Association of B C		216,743
Lottery Fund	94,725	
Social Services and Housing	122,018	
Bifano, M		37,572
Social Services and Housing	37,572	
Big Blocks Daycare Centre		13,081
Social Services and Housing	13,081	
Big Bros & Affiliated Big Sisters of B C		57,000
Lottery Fund	57,000	
Big Brothers of Greater Vancouver		28,912
Social Services and Housing	28,912	
Big Creek Livestock Association		15,000
Agriculture and Fisheries	15,000	
Big Sisters of B C Lower Mainland		25,953
Social Services and Housing	25,953	
Big Sisters of Greater Vancouver		15,006
Social Services and Housing	15,006	
Big Way Foods		13,093
Lottery Fund	13,093	
Bill Miner Society for Cultural Advancement		22,662
Municipal Affairs, Recreation and Culture	22,500	
Social Services and Housing	162	
Bilodeau, R		10,035
Agriculture and Fisheries	10,035	
Bingham, J.		44,961
Social Services and Housing	44,961	
Birch Lodge		404,103
Social Services and Housing	404,103	
Birch, A		14,303
Social Services and Housing	14,303	
Birchwood Care Facility		511,880
Health	354,823	
Social Services and Housing	157,057	
Birchwood Day Care Centre		11,959
Social Services and Housing	11,959	
Bird, F		37,283
Social Services and Housing	37,283	
Birt, J		19,830
Social Services and Housing	19,630	
Bishop Cridge Centre for the Family		377,879
Advanced Education and Job Training	3,885	
Education	27,715	
Social Services and Housing	346,279	
Bishop, D & Rorick, D		13,411
Social Services and Housing	13,411	
Bishop, W P, Dr.		16,697
Labour and Consumer Services	16,557	
Social Services and Housing	140	
Bits & Spurs Saddle Club		63,041
Lottery Fund	21,830	
Social Services and Housing	41,211	
Bjorge, S		25,816
Social Services and Housing	25,816	
Black Mountain Agricultural & Exhibition Society		24,745
Lottery Fund	24,745	
Black Mountain I D A Pharmacy		301,975
Attorney General	55	
Health	301,111	
Social Services and Housing	809	
Black Top Cabs Ltd		46,624
Social Services and Housing	46,624	
Black's Pharmacy (1972) Ltd		194,379
Health	194,232	
Social Services and Housing	147	

	Ministry $	Total $
Black, W W, Dr		56,642
Health	56,642	
Blair, D		37,568
Health	3,060	
Social Services and Housing	34,508	
Blanchet, A, Dr		134,727
Health	134,727	
Bland, M P		21,385
Health	4,810	
Social Services and Housing	16,575	
Blanshard Community Centre		21,018
Social Services and Housing	21,018	
Blaue, B		10,943
Social Services and Housing	10,943	
Blazina, L		32,510
Social Services and Housing	32,510	
Blenheim Lodge		708,088
Health	702,422	
Social Services and Housing	5,666	
Blenkin, L J		22,756
Social Services and Housing	22,756	
Blewett Recreation Society, The		20,117
Municipal Affairs, Recreation and Culture	400	
Social Services and Housing	19,717	
Blinkhorn, A		37,875
Social Services and Housing	37,875	
Blue Heron Lodge Ltd		93,631
Health	86,632	
Social Services and Housing	6,999	
Blue Spruce Cottage Ltd		358,860
Health	222,276	
Social Services and Housing	136,584	
Bluebird Cabs Ltd		27,177
Social Services and Housing	27,177	
Boat Daycare Society		39,787
Social Services and Housing	39,787	
Bodnar, L		21,831
Social Services and Housing	21,831	
Boehmer, A, Mrs		13,986
Social Services and Housing	13,986	
Bolton, M		13,731
Social Services and Housing	13,731	
Bond, C		38,544
Health	38,544	
Bonin, R		14,576
Health	6,981	
Social Services and Housing	7,595	
Bonnymuir Lodge Ltd		556,260
Attorney General	27,612	
Health	437,377	
Social Services and Housing	33,433	
Solicitor General	57,838	
Bonnys Taxi Ltd		20,436
Health	68	
Social Services and Housing	20,368	
Boomer Drugs (1976) Ltd		74,702
Health	72,997	
Social Services and Housing	1,705	
Booth Medical Inc, Barry F		50,976
Health	50,976	
Booth, K F		13,992
Attorney General	4,664	
Solicitor General	9,328	
Boots Drug Stores		2,325,758
Attorney General	87	
Health	2,316,751	
Social Services and Housing	8,920	
Border Feedlot Corp		450,982
Agriculture and Fisheries	450,982	
Borderline Ski Club Society		16,856
Lottery Fund	16,856	
Borg, R		21,266
Social Services and Housing	21,266	
Borley D, & Borley, L		39,223
Social Services and Housing	39,223	
Bosomworth, N		24,050
Social Services and Housing	24,050	
Boswell & District Farmers Institute		19,220
Agriculture and Fisheries	20	
Lottery Fund	19,200	
Boudin, H M, Dr		21,120
Health	21,120	
Boudreau, G		54,866
Social Services and Housing	54,866	
Boulevard Pharmacy		496,960
Attorney General	991	
Health	493,756	
Social Services and Housing	141	
Solicitor General	2,072	
Bouman, W & Bouman, B		55,291
Social Services and Housing	55,291	
Boundary Family & Individual Services Society		96,311
Advanced Education and Job Training	2,384	
Labour and Consumer Services	53,715	
Social Services and Housing	40,212	
Boundary Home Support Service Association		350,565
Health	322,443	
Social Services and Housing	28,122	
Boundary Hospital Society		3,447,524
Health	3,447,524	
Boundary Lodge		412,395
Health	412,395	
Boundary Museum Society		15,909
Social Services and Housing	15,909	
Boundary Senior Citizens Housing Society		31,248
Social Services and Housing	31,248	
Boundary Union Board of Health		34,963
Health	34,963	
Boutin, R		143,448
Health	143,448	
Bowden, C, Dr		35,076
Health	34,816	
Social Services and Housing	260	
Bowden, N M		22,240
Social Services and Housing	22,240	
Bowen Park After School Care		13,094
Social Services and Housing	13,094	
Bowling Federation of B C		52,000
Lottery Fund	52,000	
Bowman, A & Bowman, R		41,068
Social Services and Housing	41,068	
Bowser Contracting Ltd		21,106
Health	21,106	
Boy Scouts of Canada		42,960
Lottery Fund	42,960	
Boychuk, L		71,525
Social Services and Housing	71,525	
Boyer, D		16,983
Social Services and Housing	16,983	
Boys & Girls Club After School Care		45,522
Social Services and Housing	45,522	
Boys & Girls Club of B C		43,870
Lottery Fund	43,870	
Boys & Girls Club of Delta		23,000
Lottery Fund	23,000	
Boys & Girls Club of Kamloops		178,068
Advanced Education and Job Training	704	
Lottery Fund	1,103	
Social Services and Housing	176,261	
Boys & Girls Club of Nanaimo & District		55,586
Advanced Education and Job Training	2,700	
Lottery Fund	312	
Social Services and Housing	36,591	
Solicitor General	15,983	
Boys & Girls Club of Vernon		27,228
Attorney General	3,750	
Social Services and Housing	13,478	
Solicitor General	10,000	
Boys & Girls Club Young Mothers Program		36,450
Social Services and Housing	36,450	
Boys & Girls Clubs of Greater Vancouver		569,777
Advanced Education and Job Training	2,666	
Labour and Consumer Services	286,313	
Social Services and Housing	280,798	
Bozanich, I		27,080
Social Services and Housing	27,080	
Brada, V		34,056
Health	34,056	
Bradasch, G		17,048
Social Services and Housing	17,048	
Braddan Private Hospital Ltd		969,488
Health	969,488	
Bradley, C		46,820
Health	46,820	
Bradley, J		17,506
Social Services and Housing	17,506	
Braemaire Park Care Home		307,156
Health	293,157	
Social Services and Housing	13,999	
Braemore Lodge		306,274
Health	192,667	
Social Services and Housing	113,607	
Braendel, P & Braendel, R		90,476
Social Services and Housing	90,476	
Brain, L		19,423
Social Services and Housing	19,423	
Brandiz Hotel		16,083
Social Services and Housing	16,083	
Brandner, M		16,498
Social Services and Housing	16,498	
Brandner, R & Brandner, M		22,095
Social Services and Housing	22,095	
Brannan, D		40,584
Social Services and Housing	40,584	
Brant Villa Day Care Society		38,273
Social Services and Housing	38,273	
Brasfield, C, Dr		12,713
Health	12,713	

	Ministry $	Total $
Brazier, L		37,017
Social Services and Housing	37,017	
Breanda Group Home		96,994
Social Services and Housing	96,994	
Breault, F		11,912
Agriculture and Fisheries	11,912	
Breen, D		15,406
Social Services and Housing	15,406	
Bremner, S		12,252
Social Services and Housing	12,252	
Brennan Chandler Applied Research Society		22,047
Education	22,047	
Brennan, D & Chipperfield, C		83,602
Social Services and Housing	83,602	
Brentwood College Association		459,212
Education	459,212	
Brentwood I D A Pharmacy		198,077
Health	198,077	
Brer Rabbit Daycare		12,678
Social Services and Housing	12,678	
Bridge Creek Estates		15,090
Advanced Education and Job Training	4,530	
Agriculture and Fisheries	10,560	
Bridge, K		18,954
Social Services and Housing	18,954	
Bridge, V & Bridge, G		90,756
Social Services and Housing	90,756	
Brier Home, Louis		1,322,277
Health	1,322,277	
Brier Hospital, Louis		1,944,449
Health	1,944,449	
Brierton, S G		54,749
Social Services and Housing	54,749	
Brigden, E M		31,413
Health	31,413	
Briggs, R F, Dr		34,054
Health	34,054	
Bright Wines		133,957
Agriculture and Fisheries	133,957	
Britannia Beach Historical Society		49,651
Advanced Education and Job Training	4,651	
Municipal Affairs, Recreation and Culture	45,000	
Britannia Community Services Centre Society		183,113
Attorney General	50	
Lottery Fund	37,702	
Social Services and Housing	144,998	
Solicitor General	363	
Britannia Lodge Ltd		123,593
Social Services and Housing	123,593	
Broadacres Residence		234,505
Social Services and Housing	234,505	
Broader Horizons Adult Day Care		100,231
Health	100,231	
Broadfoot, D		40,128
Attorney General	10,565	
Solicitor General	29,563	
Broadmoor Baptist Church		11,718
Social Services and Housing	11,718	
Broadmoor Day Care Centre		14,850
Social Services and Housing	14,850	
Broadway Group Day Care Centre		28,447
Social Services and Housing	28,447	
Broadway Pentecostal Care Association		1,346,611
Health	1,346,611	
Broadway Pentecostal Lodge		13,778
Social Services and Housing	13,778	
Broadway Pharmacy Ltd		190,500
Health	190,500	
Brodie, M		14,981
Social Services and Housing	14,981	
Broere, H.		13,953
Social Services and Housing	13,953	
Brook Manor		271,866
Health	271,866	
Brook Manor Lodge		170,821
Social Services and Housing	170,821	
Brooks, D		37,679
Social Services and Housing	37,679	
Brooks, E		28,546
Social Services and Housing	28,546	
Brooks, R		10,233
Social Services and Housing	10,233	
Brophy, T & Brophy, I		16,919
Social Services and Housing	16,919	
Broswick, J		27,719
Social Services and Housing	27,719	
Brown's Drug Store		141,419
Health	140,804	
Social Services and Housing	615	
Brown, D		13,505
Health	13,505	
Brown, L		28,554
Advanced Education and Job Training	62	
Social Services and Housing	28,492	
Brown, R T, Dr		13,031
Labour and Consumer Services	12,967	
Social Services and Housing	64	
Brown, W		24,526
Advanced Education and Job Training	62	
Social Services and Housing	24,464	
Browndale Care Society		1,268,431
Health	30,000	
Social Services and Housing	1,238,431	
Browning, J J, Dr		45,408
Health	45,408	
Bruce, R		39,495
Social Services and Housing	39,495	
Bryndon Ventures Inc		30,488
Lottery Fund	30,488	
Bublitz, R		14,325
Agriculture and Fisheries	14,325	
Buchanan Memorial Sunset Lodge		501,584
Health	501,584	
Buchanan, F		24,488
Health	24,488	
Buchanan, R		13,875
Social Services and Housing	13,875	
Bucher, R		20,000
Advanced Education and Job Training	20,000	
Buckeridge, J.		19,152
Social Services and Housing	19,152	
Buckley, P & Buckley, J		25,753
Social Services and Housing	25,753	
Buckshons Pharmacy Ltd		803,466
Health	800,999	
Social Services and Housing	2,467	
Buckton, S.		12,753
Social Services and Housing	12,753	
Bucsis, A & Bucsis, A		99,471
Health	62,535	
Social Services and Housing	36,936	
Budgell, M		38,193
Social Services and Housing	38,193	
Buena Vista Rest Home		41,074
Health	16,447	
Social Services and Housing	24,627	
Bulkley Lodge		773,125
Health	769,955	
Social Services and Housing	3,170	
Bulkley Lodge Society		136,636
Health	136,636	
Bulkley Valley Child Development Centre Society		133,748
Health	15,000	
Social Services and Housing	118,748	
Bulkley Valley District Hospital		89,080
Health	61,250	
Labour and Consumer Services	27,215	
Social Services and Housing	615	
Bulkley Valley District Hospital Society		4,722,438
Health	4,722,438	
Bulkley Valley School District 54		10,854,672
Education	10,808,650	
Lottery Fund	3,000	
Social Services and Housing	43,022	
Bullhead Mountain Curling Club		37,768
Lottery Fund	37,768	
Bulmer, G R, Dr		22,204
Attorney General	7,808	
Solicitor General	14,396	
Bumble Bee Day Care Centre		41,542
Social Services and Housing	41,542	
Burgess, D & Burgess, V		80,632
Social Services and Housing	80,632	
Burkett's Pharmacy		160,933
Health	160,933	
Burnaby Art Gallery		32,750
Lottery Fund	32,750	
Burnaby Arts Council		18,110
Municipal Affairs, Recreation and Culture	18,110	
Burnaby Association for the Mentally Handicapped		2,635,853
Health	114,467	
Social Services and Housing	2,521,386	
Burnaby Chamber of Commerce		23,350
Advanced Education and Job Training	16,375	
Economic Development	1,750	
Regional Development	3,500	
Solicitor General	325	
Tourism and Provincial Secretary	1,400	
Burnaby Childrens Centre		12,810
Education	12,810	
Burnaby Family Life Institute		58,734
Health	9,250	
Labour and Consumer Services	25,000	
Social Services and Housing	24,484	
Burnaby Hospital		37,245
Health	1,783	
Social Services and Housing	35,225	
Solicitor General	237	

	Ministry $	Total $
Burnaby Hospital Foundation		16,189
Lottery Fund	16,189	
Burnaby Hospital Society		45,792,783
Health	45,792,783	
Burnaby Information Community Services Society		20,000
Labour and Consumer Services	20,000	
Burnaby Meals-On-Wheels		18,662
Health	18,662	
Burnaby Multicultural Society		10,000
Lottery Fund	10,000	
Burnaby North Prescriptions		140,680
Health	140,610	
Social Services and Housing	70	
Burnaby Purpose Youth Society		91,676
Social Services and Housing	91,676	
Burnaby R C M Police Block Watch Program		25,000
Lottery Fund	25,000	
Burnaby Rest Home		177,324
Health	83,466	
Social Services and Housing	93,858	
Burnaby School District 41		37,943,053
Advanced Education and Job Training	3,100	
Education	37,928,203	
Health	9,000	
Lottery Fund	2,750	
Burnaby Senior Citizens of Confederation House Association		42,777
Lottery Fund	42,777	
Burnaby Village Museum		80,000
Municipal Affairs, Recreation and Culture	80,000	
Burnell, T & Burnell, J		18,705
Social Services and Housing	18,705	
Burns Lake & District Hospital Society		2,472,859
Health	2,472,859	
Burns Lake & District Rebroadcast Society		49,000
Lottery Fund	49,000	
Burns Lake Community Development Association		147,580
Attorney General	1,331	
Health	59,350	
Labour and Consumer Services	34,715	
Social Services and Housing	48,635	
Solicitor General	3,549	
Burns Lake Homemakers Society		63,813
Health	63,673	
Social Services and Housing	140	
Burns Lake Native Development Corp Ltd		360,000
Native Affairs	360,000	
Burns Lake Public Library Association		17,760
Tourism and Provincial Secretary	17,760	
Burns Lake School District 55		7,619,911
Education	7,604,273	
Lottery Fund	3,000	
Social Services and Housing	12,638	
Burns, J H, Dr		23,108
Health	23,040	
Solicitor General	68	
Burns, M		11,952
Social Services and Housing	11,952	
Burquitlam Child Care Centre Ltd		112,729
Advanced Education and Job Training	2,987	
Social Services and Housing	109,742	
Burquitlam Lions Care Centre		974,402
Health	967,261	
Social Services and Housing	7,141	
Burrard Pharmacy Ltd		406,661
Health	391,591	
Social Services and Housing	15,070	
Burrows, D		68,302
Social Services and Housing	68,302	
Burson-Marsteller Ltd		12,364
Lottery Fund	12,364	
Burwood, B		19,916
Social Services and Housing	19,916	
Business & Industrial Development Commission		150,862
Economic Development	83,362	
Regional Development	67,500	
Business Council of B C		20,000
International Business and Immigration	20,000	
Buss, L		30,255
Social Services and Housing	30,255	
Bussey, O		77,931
Social Services and Housing	77,931	
Butcher, K		19,334
Social Services and Housing	19,334	
Butterworth, Y		22,812
Social Services and Housing	22,812	
Buttons & Bows Day Care Centre		46,489
Social Services and Housing	46,489	
Buurmeester, E		38,480
Health	24,488	
Social Services and Housing	13,992	
Buxton Consulting Co		166,782
Advanced Education and Job Training	2,000	
Social Services and Housing	164,782	
Buxton, J & Buxton, B		10,824
Social Services and Housing	10,824	
Buy Low Foods Ltd		47,200
Social Services and Housing	47,200	
Byrne, C E, Dr		59,127
Health	59,127	
Byrne, M		28,362
Advanced Education and Job Training	321	
Social Services and Housing	28,041	
C & G Optical Inc		17,732
Advanced Education and Job Training	3,836	
Social Services and Housing	13,896	
C A T V Joint Training Committee		28,002
Advanced Education and Job Training	28,002	
C K N W Orphans Fund		10,000
Lottery Fund	10,000	
C S Resors Consulting Ltd		20,785
Advanced Education and Job Training	20,785	
C V C Enterprises Ltd		415,985
Health	377,962	
Social Services and Housing	38,023	
Callaghan, W & Jones, M		12,545
Social Services and Housing	12,545	
Calona Wines		886,395
Advanced Education and Job Training	1,365	
Agriculture and Fisheries	885,030	
Calvert, D		14,616
Social Services and Housing	14,616	
Cambie Hospital Inc		724,590
Health	724,590	
Cambie Private Hospital		48,433
Social Services and Housing	48,433	
Cameo Rest Home		50,268
Health	30,220	
Social Services and Housing	20,048	
Cameron Out of School Care Centre		22,256
Social Services and Housing	22,256	
Cameron, B		15,498
Social Services and Housing	15,498	
Camosun College		30,250,760
Advanced Education and Job Training	29,870,821	
Education	47,300	
Labour and Consumer Services	250,000	
Lottery Fund	193	
Municipal Affairs, Recreation and Culture	560	
Social Services and Housing	34,894	
Solicitor General	46,992	
Camosun College Bookstore		35,543
Advanced Education and Job Training	14,185	
Social Services and Housing	21,358	
Camosun College Foundation		26,917
Advanced Education and Job Training	26,917	
Camosun College Group Daycare Society		223,919
Social Services and Housing	223,919	
Camp Thunderbird Society		148,789
Lottery Fund	148,789	
Campbell Ann Industries Ltd		10,721
Advanced Education and Job Training	2,106	
Social Services and Housing	8,615	
Campbell River & District Adult Care Society		64,022
Health	64,022	
Campbell River & District Chamber of Commerce		13,295
Advanced Education and Job Training	7,495	
Economic Development	3,500	
Regional Development	1,750	
Tourism and Provincial Secretary	550	
Campbell River & District General Hospital Society		10,619,162
Health	10,593,554	
Labour and Consumer Services	25,608	
Campbell River & District General Hospital		13,408
Attorney General	95	
Social Services and Housing	13,264	
Solicitor General	49	
Campbell River & North Island Transition Society		100,875
Social Services and Housing	100,875	
Campbell River Association for the Mentally Handicapped		55,000
Health	55,000	
Campbell River Child Care Centre		16,578
Social Services and Housing	16,578	
Campbell River Christian School Board		132,777
Education	132,777	
Campbell River Counselling Crisis Line Services Society		211,854
Health	43,870	
Social Services and Housing	167,984	
Campbell River District Association for the Mentally Handicapped		359,885
Health	58,000	
Lottery Fund	5,238	
Social Services and Housing	296,647	
Campbell River District Museum & Archive Society		45,000
Municipal Affairs, Recreation and Culture	45,000	
Campbell River Family Services		33,414
Attorney General	20,000	
Health	3,600	
Social Services and Housing	9,814	

	Ministry $	Total $
Campbell River Home Support Services		459,633
Health	444,432	
Social Services and Housing	15,201	
Campbell River Hospital Auxiliary		11,000
Lottery Fund	11,000	
Campbell River Lodge Ltd		16,828
Advanced Education and Job Training	4,785	
Social Services and Housing	12,043	
Campbell River School District 72		22,573,731
Education	22,507,835	
Lottery Fund	3,000	
Social Services and Housing	62,896	
Campbell River Tyee Judo Club		10,345
Lottery Fund	10,345	
Campbell Saunders Ltd		36,103
International Business and Immigration	36,103	
Campbell, F M		118,726
Health	72,401	
Social Services and Housing	46,325	
Campbell, J		22,717
Advanced Education and Job Training	64	
Social Services and Housing	22,628	
Solicitor General	25	
Campbell, L		78,576
Social Services and Housing	78,576	
Campbell, P		14,367
Social Services and Housing	14,367	
Campbell, S		18,905
Social Services and Housing	18,905	
Campos, L		33,621
Social Services and Housing	33,621	
Campus Nursery Daycare Society Unit 1		11,993
Social Services and Housing	11,993	
Canada Drug Mart		429,771
Health	426,660	
Social Services and Housing	3,111	
Canada Mortgage & Housing Corp		32,594
Social Services and Housing	32,594	
Canada Pacific Book Fair Society		35,000
Lottery Fund	35,000	
Canada Safeway Ltd		792,942
Attorney General	30	
Social Services and Housing	792,912	
Canada Way Care Centre		1,705,849
Health	1,698,850	
Social Services and Housing	6,999	
Canada West Ski Areas Association		15,000
Lottery Fund	15,000	
Canada West Trading Corp		10,000
International Business and Immigration	10,000	
Canada World Youth		10,000
Lottery Fund	10,000	
Canadian Airlines International Ltd		396,338
Advanced Education and Job Training	169	
Health	54	
Lottery Fund	305,026	
Social Services and Housing	70,649	
Tourism and Provincial Secretary	20,440	
Canadian Amateur Diving Association Inc		62,795
Lottery Fund	62,795	
Canadian Amateur Swimming Association		292,697
Government Management Services	827	
Lottery Fund	291,870	
Canadian Amputee Sports Association		17,260
Municipal Affairs, Recreation and Culture	17,260	
Canadian Association of Chiefs of Police		22,500
Lottery Fund	12,500	
Solicitor General	10,000	
Canadian Association of Disabled Skiers		50,000
Lottery Fund	50,000	
Canadian Association of Second Language Teachers Inc		15,000
Education	15,000	
Canadian Bar Association		49,043
Attorney General	39,043	
Solicitor General	10,000	
Canadian Cancer Society		544,502
Advanced Education and Job Training	7,992	
Health	395,000	
Lottery Fund	100,000	
Social Services and Housing	41,510	
Canadian Centre for Creative Technology		16,300
Advanced Education and Job Training	3,300	
Education	13,000	
Canadian Comprehensive Auditing Foundation		40,000
Auditor General	40,000	
Canadian Council of Resource & Environment Ministers		32,463
Environment	32,463	
Canadian Council on Smoking & Health		11,543
Health	11,543	
Canadian Criminal Justice Association		14,500
Attorney General	14,500	
Canadian Cystic Fibrosis Foundation		46,828
Health	46,828	
Canadian Diabetes Association		73,231
Advanced Education and Job Training	1,690	
Health	5,152	
Social Services and Housing	66,389	
Canadian Education & Research, The Society for the Hearing Impaired		15,577
Education	15,577	
Canadian Education Association, The		72,800
Education	72,800	
Canadian Figure Skating Association—B C Section		141,408
Lottery Fund	141,408	
Canadian Filmakers Distribution Centre		15,300
Lottery Fund	15,300	
Canadian Foundation for Ukrainian Studies		150,000
Lottery Fund	150,000	
Canadian Hearing Society, The		15,971
Advanced Education and Job Training	15,971	
Canadian Hemophilia Society		55,470
Health	55,470	
Canadian Home Builders Association of B C		44,000
Advanced Education and Job Training	44,000	
Canadian Hostelling Association		19,530
Lottery Fund	19,530	
Canadian Institute for Advanced Research		100,000
Advanced Education and Job Training	100,000	
Canadian Institute of the Arts for Young Audiences		217,000
Advanced Education and Job Training	5,000	
Lottery Fund	150,000	
Municipal Affairs, Recreation and Culture	62,000	
Canadian International Dragon Boat Festival Society		40,000
International Business and Immigration	40,000	
Canadian Judicial Center		44,776
Attorney General	44,776	
Canadian Ladies Golf Association		29,000
Lottery Fund	28,000	
Tourism and Provincial Secretary	1,000	
Canadian Law Information Council		80,319
Attorney General	80,319	
Canadian Mental Health Association		1,641,846
Advanced Education and Job Training	22,932	
Health	1,545,758	
Lottery Fund	120	
Social Services and Housing	73,036	
Canadian Modern Pentathlon Association		27,350
Lottery Fund	27,350	
Canadian Museum of Flight & Transportation		20,189
Social Services and Housing	20,189	
Canadian Music Centre		28,500
Lottery Fund	28,500	
Canadian National Institute for the Blind		333,198
Advanced Education and Job Training	76,407	
Health	124,787	
Social Services and Housing	132,004	
Canadian Pacific Book Fair Society		25,000
Lottery Fund	25,000	
Canadian Paraplegic Association		671,196
Advanced Education and Job Training	108,979	
Health	329,129	
Lottery Fund	37,170	
Social Services and Housing	195,418	
Tourism and Provincial Secretary	500	
Canadian Parents for French—B C Chapter		22,300
Education	22,300	
Canadian Railroad Historical Association		13,139
Social Services and Housing	13,139	
Canadian Red Cross Society		19,696,152
Health	19,472,101	
Lottery Fund	203,550	
Social Services and Housing	20,501	
Canadian Red Cross Water Safety Service		72,725
Education	22,725	
Lottery Fund	50,000	
Canadian Reformed School Association		732,348
Education	732,348	
Canadian Reformed School Association of Smithers		181,262
Education	181,262	
Canadian Reformed School Society of Abbotsford		165,076
Education	165,076	
Canadian Ski Association		439,933
Lottery Fund	279,933	
Municipal Affairs, Recreation and Culture	160,000	
Canadian Society for Information Children		223,491
Social Services and Housing	223,491	
Canadian Society for Information Children-Focus on Families		12,143
Social Services and Housing	12,143	
Canadian Union College		11,331
Social Services and Housing	11,331	
Canadian Warplane Heritage		25,000
Lottery Fund	25,000	
Canadian Water Ski Association		10,000
Lottery Fund	10,000	
Canadian Wheelchair Sports Association		95,033
Lottery Fund	54,400	
Municipal Affairs, Recreation and Culture	26,725	
Social Services and Housing	12,908	
Tourism and Provincial Secretary	1,000	

	Ministry $	Total $
Canapro Enterprises Ltd		219,156
Social Services and Housing	219,156	
Cancer Control Agency of B C		54,733,342
Health	54,733,220	
Social Services and Housing	122	
Canoe Sport B C		18,000
Lottery Fund	18,000	
Canola Council of Canada		25,000
Agriculture and Fisheries	25,000	
Canpharm Drugs		339,029
Health	338,758	
Social Services and Housing	271	
Capa Lodge		129,831
Health	120,839	
Social Services and Housing	8,992	
Capilano College		20,956,519
Advanced Education and Job Training	20,815,743	
Agriculture and Fisheries	79,000	
Education	41,800	
Municipal Affairs, Recreation and Culture	800	
Social Services and Housing	19,176	
Capilano College Day Care Centre		12,134
Social Services and Housing	12,134	
Capilano Community Services Society		38,987
Advanced Education and Job Training	7,841	
Attorney General	1,000	
Social Services and Housing	30,146	
Capilano Southern Baptist Association		30,843
Attorney General	17,135	
Solicitor General	13,708	
Capital Mental Health Association		635,825
Health	635,825	
Capital Region Association for the Mentally Handicapped		1,357,877
Advanced Education and Job Training	9,693	
Health	111,600	
Social Services and Housing	1,236,584	
Capital Region Association for the Mentally Handicapped (Clark Centre)		308,023
Social Services and Housing	308,023	
Capital Regional District		9,782,311
Health	8,348,459	
Lottery Fund	122,342	
Municipal Affairs, Recreation and Culture	1,311,510	
Capital Regional Hospital District		486,012
Health	486,012	
Capitol Hill Daycare Society		37,289
Social Services and Housing	37,289	
Capitol Hill Out of School Care Centre		10,625
Social Services and Housing	10,625	
Capitol Hill Specialized Care Home Ltd		150,837
Health	80,258	
Social Services and Housing	70,579	
Capitol Theatre Restoration Society		38,933
Lottery Fund	38,933	
Cappy Yates Park Society		37,981
Social Services and Housing	37,981	
Care Medical Supplies		91,120
Health	10,528	
Social Services and Housing	80,592	
Care Point Pharmacy		48,124
Health	47,819	
Social Services and Housing	305	
Career Options		215,804
Social Services and Housing	215,804	
Cariboo Action Training Society		474,020
Attorney General	236,020	
Solicitor General	238,000	
Cariboo Cerebral Palsy Association		298,653
Health	88,000	
Social Services and Housing	210,653	
Cariboo Child Care Society		71,425
Social Services and Housing	71,425	
Cariboo College		19,831,219
Advanced Education and Job Training	19,560,514	
Attorney General	492	
Education	65,175	
Lottery Fund	518	
Municipal Affairs, Recreation and Culture	600	
Social Services and Housing	203,861	
Solicitor General	59	
Cariboo College Foundation		10,000
Advanced Education and Job Training	10,000	
Cariboo Family Enrichment Centre Society		25,600
Social Services and Housing	25,600	
Cariboo Friendship Society Housing		64,614
Social Services and Housing	64,614	
Cariboo Friendship Society, The		362,643
Attorney General	8,028	
Health	20,000	
Labour and Consumer Services	275,758	
Native Affairs	22,200	
Social Services and Housing	9,323	
Solicitor General	27,334	
Cariboo Home Society		101,414
Social Services and Housing	101,414	
Cariboo Memorial Hospital Society		8,018,793
Health	7,986,578	
Labour and Consumer Services	32,215	
Cariboo Park Home Society		1,064,254
Health	1,057,163	
Social Services and Housing	7,091	
Cariboo Regional Hospital District		328,168
Health	28,168	
Lottery Fund	300,000	
Cariboo Tourist Association		327,112
Advanced Education and Job Training	1,975	
Social Services and Housing	452	
Tourism and Provincial Secretary	324,685	
Cariboo Tribal Council		16,470
Native Affairs	16,470	
Cariboo Union Board of Health		22,636
Health	22,636	
Cariboo-Chilcotin School District 27		32,786,503
Education	32,691,893	
Lottery Fund	3,000	
Social Services and Housing	91,610	
Cariboo-Thompson Nicola Library System		829,845
Tourism and Provincial Secretary	829,845	
Carignan, G		10,512
Social Services and Housing	10,512	
Carl's Drugs Ltd		184,715
Health	184,323	
Social Services and Housing	392	
Carleton University		15,000
Energy, Mines and Petroleum Resources	15,000	
Carlile, D.		48,781
Social Services and Housing	48,781	
Carling Pharmacy		105,616
Health	105,563	
Social Services and Housing	53	
Carlsbad Private Hospital		1,126,755
Health	1,120,393	
Social Services and Housing	6,362	
Carlson, G.		18,911
Social Services and Housing	18,911	
Carlson, I.		27,604
Social Services and Housing	27,604	
Carlton Lodge Ltd		1,262,090
Health	1,262,090	
Carlton Private Hospital Ltd		1,576,827
Health	1,569,260	
Social Services and Housing	7,567	
Carmichael, B.		68,557
Social Services and Housing	68,557	
Carnarvon Community School Daycare		27,143
Social Services and Housing	27,143	
Carousel Theatre Society		66,415
Lottery Fund	66,415	
Carpenter, J & Carpenter, G		17,465
Social Services and Housing	17,465	
Carr, B		49,286
Social Services and Housing	49,286	
Carrier Sekani Tribal Council		216,987
Advanced Education and Job Training	1,224	
Education	1,200	
Native Affairs	363	
Social Services and Housing	214,200	
Carruthers, C.		36,000
Lottery Fund	18,500	
Municipal Affairs, Recreation and Culture	17,500	
Carson's Midnite Drugs		120,142
Health	119,997	
Social Services and Housing	145	
Carter, D		18,053
Social Services and Housing	18,053	
Carter, M A		18,608
Health	18,608	
Cartier House		1,150,055
Health	1,141,619	
Social Services and Housing	8,436	
Cartwright Street Gallery		22,300
Municipal Affairs, Recreation and Culture	22,300	
Casabello Wines		289,596
Advanced Education and Job Training	1,800	
Agriculture and Fisheries	287,796	
Casorso, M		16,288
Agriculture and Fisheries	16,288	
Cassiar Community Club		131,109
Attorney General	516	
Solicitor General	593	
Transportation and Highways	130,000	
Cassiar Hospital Society, The		588,632
Health	588,632	
Castlegar & District Community Services Society		28,752
Attorney General	2,100	
Health	2,500	
Lottery Fund	1,000	
Social Services and Housing	20,212	
Solicitor General	2,940	

	Ministry $	Total $
Castlegar & District Development Board		10,853
Regional Development	1,207	
Social Services and Housing	9,646	
Castlegar & District Golf Club		40,000
Lottery Fund	40,000	
Castlegar & District Heritage Society		10,300
Advanced Education and Job Training	831	
Social Services and Housing	9,469	
Castlegar & District Home Support Services Association		460,851
Health	453,762	
Lottery Fund	504	
Social Services and Housing	6,585	
Castlegar & District Hospital Society		3,938,136
Health	3,938,136	
Castlegar & District Project Society		244,444
Lottery Fund	244,444	
Castlegar & District Public Library Association		11,595
Lottery Fund	11,595	
Castlegar Cougars Athletic Association		16,666
Lottery Fund	16,666	
Castlegar School District 9		8,438,247
Education	8,397,554	
Lottery Fund	3,000	
Social Services and Housing	37,693	
Castro V, & Castro, C		52,645
Social Services and Housing	52,645	
Catalyst Enterprise		34,359
Attorney General	2,664	
Labour and Consumer Services	22,704	
Solicitor General	8,991	
Catena Ltd		155,887
Social Services and Housing	155,887	
Catholic Charities Hostel		254,653
Social Services and Housing	254,653	
Catholic Family Services of the Roman Catholic Archbishop of Vancouver		50,927
Social Services and Housing	50,927	
Catholic Public Schools Archdiocese of Vancouver		14,139,476
Education	14,139,476	
Catholic Public Schools Diocese of Prince George		3,046,859
Education	3,046,859	
Catholic Public Schools Diocese of Victoria		2,033,780
Education	2,033,780	
Catholic Public Schools of Kamloops		609,564
Education	609,564	
Catholic Public Schools of Nelson Diocese		1,336,186
Education	1,336,186	
Caunce, C		13,474
Social Services and Housing	13,474	
Cavell Private Hospital, Edith		1,429,004
Health	1,357,331	
Social Services and Housing	71,673	
Cawsey, B		18,197
Social Services and Housing	18,197	
Cawston Community Hall Society		13,697
Lottery Fund	13,697	
Cazzador, M		18,910
Social Services and Housing	18,910	
Cedar Cottage Adult Day Care		181,414
Health	181,414	
Cedar Cottage Kindergarten Neighbourhood House		32,544
Social Services and Housing	32,544	
Cedar Cottage Neighbourhood House		17,237
Social Services and Housing	17,237	
Cedar Crest Management Ltd		374,005
Social Services and Housing	374,005	
Cedar Crest Management Ltd (Fircrest)		74,764
Health	74,764	
Cedar Crest Management Ltd (The Cedars)		164,421
Health	164,103	
Social Services and Housing	318	
Cedar Crest Society for Handicapped Persons		41,598
Lottery Fund	118	
Social Services and Housing	41,480	
Cedar Daycare Society		28,644
Social Services and Housing	28,644	
Cedar Grove Baptist Church		78,841
Social Services and Housing	78,841	
Cedarview Lodge		2,397,513
Health	2,388,784	
Social Services and Housing	8,729	
Celebrity Concert Society of B C		59,500
Lottery Fund	59,500	
Centennial Park Lodge		289,242
Health	289,242	
Centillion Consulting Ltd		75,763
Advanced Education and Job Training	75,763	
Central B C Railroad Preservation & Museum Society		26,467
Lottery Fund	26,467	
Central Care Home		1,977,717
Health	1,975,913	
Social Services and Housing	1,804	
Central Cariboo Home Support		420,047
Health	352,113	
Social Services and Housing	67,934	
Central City Mission Society		2,012,886
Health	1,494,143	
Labour and Consumer Services	132,780	
Social Services and Housing	385,963	
Central Coast Regional Hospital District		33,895
Health	33,895	
Central Coast School District 49		2,622,177
Education	2,622,177	
Central Drug Stores Ltd		1,292,557
Health	1,258,006	
Social Services and Housing	34,551	
Central Fraser Valley Fair Association		65,000
Lottery Fund	65,000	
Central Fraser Valley Homemaker Service Society		1,871,668
Health	1,605,034	
Social Services and Housing	266,634	
Central Fraser Valley Regional Hospital District		198,245
Health	198,245	
Central Fraser Valley Union Board of Health		29,646
Health	29,646	
Central Interior Society for Correctional Tasks		233,271
Attorney General	126,363	
Solicitor General	106,908	
Central Interior Special Services to Children Society		133,830
Social Services and Housing	133,830	
Central Island Arts Alliance		19,700
Lottery Fund	1,250	
Municipal Affairs, Recreation and Culture	18,450	
Central Kootenay Regional Hospital District		103,761
Health	103,761	
Central Kootenay Union Board of Health		21,500
Health	21,500	
Central North Thompson Lions Club		27,100
Social Services and Housing	27,100	
Central Okanagan Child Care Resources Society		392,419
Attorney General	17,275	
Social Services and Housing	335,144	
Solicitor General	40,000	
Central Okanagan Daycare Society		86,120
Social Services and Housing	86,120	
Central Okanagan Elizabeth Fry Society		35,818
Attorney General	14,906	
Labour and Consumer Services	11,272	
Solicitor General	9,640	
Central Okanagan Elizabeth Fry Society & John Howard Society of B C		25,553
Attorney General	22,500	
Labour and Consumer Services	1,053	
Solicitor General	2,000	
Central Okanagan Emergency Shelter Society		95,132
Advanced Education and Job Training	900	
Social Services and Housing	94,232	
Central Okanagan Health Care Society—David Lloyd Jones Home		1,057,173
Health	1,057,173	
Central Okanagan Health Care Society—May Bennett Home		434,240
Health	434,240	
Central Okanagan Heritage Society		15,815
Social Services and Housing	15,815	
Central Okanagan Indian Friendship Society		193,244
Labour and Consumer Services	63,922	
Lottery Fund	285	
Native Affairs	9,000	
Social Services and Housing	120,037	
Central Okanagan Regional Hospital District		63,472
Health	63,472	
Central Okanagan School District 23		43,481,831
Education	43,478,831	
Lottery Fund	3,000	
Central Optical Ltd		10,393
Health	4,179	
Social Services and Housing	6,214	
Central Organization for Jewish Education		11,000
Labour and Consumer Services	11,000	
Central Park Lodge		2,238,016
Health	2,238,016	
Central Park Lodges—Glenwarren Lodge		1,371,096
Health	1,364,871	
Social Services and Housing	6,225	
Central Park Manor		1,041,708
Health	1,019,377	
Social Services and Housing	22,331	
Central Park Pharmacy Ltd		139,172
Health	139,172	
Central Pharmacy		482,519
Health	482,519	
Central Presbyterian Church Out of School Care		27,229
Social Services and Housing	27,229	
Central Saanich Firemans Association		39,047
Health	39,047	
Central Vancouver Island Union Board of Health		26,473
Health	26,473	
Centre Culturel Colombien		13,000
Education	13,000	

	Ministry $	Total $
Cerebral Palsy Association of Prince George & District		425,454
Health	294,519	
Social Services and Housing	130,935	
Cerebral Palsy Sports Association of B C		17,134
Lottery Fund	5,000	
Municipal Affairs, Recreation and Culture	11,445	
Tourism and Provincial Secretary	689	
Cerny, I		23,100
Social Services and Housing	23,100	
Chain Lake Recreation & Property Association		10,000
Environment	10,000	
Chako Kunamokst Society		38,300
Attorney General	500	
Health	37,800	
Champlain Height Citizen Society		23,410
Social Services and Housing	23,410	
Champlain Parents Society Out of School Care		13,240
Social Services and Housing	13,240	
Chan, E		151,936
Health	100,279	
Social Services and Housing	51,657	
Chan, E & Muncaster, M		105,818
Health	105,818	
Chandia, F		20,340
Health	20,340	
Chao, C W, Dr		35,903
Health	35,903	
Chapman, E		30,334
Social Services and Housing	30,334	
Charlford House Society for Women		112,631
Labour and Consumer Services	88,206	
Social Services and Housing	24,425	
Charlton Co Ltd, M D		43,495
Attorney General	622	
Solicitor General	42,873	
Charron, P		80,696
Health	80,696	
Chase & District Health Society		278,470
Health	278,470	
Chaster, W		25,598
Social Services and Housing	25,598	
Chatham Day Care Centre		31,958
Social Services and Housing	31,958	
Chatham Management Ltd		100,000
Lottery Fund	50,000	
Native Affairs	50,000	
Chemainus Festival of Murals Society		34,016
Lottery Fund	25,000	
Social Services and Housing	9,016	
Chemainus Hospital		1,393,742
Health	1,393,742	
Chemical Dependency Services		18,415
Attorney General	3,660	
Solicitor General	14,755	
Chen, C N, Dr		21,147
Health	21,147	
Cherington Intercare Inc		1,409,016
Health	1,409,016	
Chernoff, D		16,756
Health	8,282	
Social Services and Housing	8,474	
Cherry Doors		362,634
Social Services and Housing	362,634	
Cherryville Community Club		15,400
Lottery Fund	15,000	
Municipal Affairs, Recreation and Culture	400	
Chester Street		71,273
Social Services and Housing	71,273	
Chesterfield House Society		179,227
Social Services and Housing	179,227	
Chetwynd & District General Hospital		36,930
Labour and Consumer Services	36,930	
Chetwynd & District Hospital Society		1,699,699
Health	1,699,699	
Chetwynd Area Community Resources Society		129,962
Attorney General	5,576	
Health	5,100	
Social Services and Housing	115,860	
Solicitor General	3,426	
Chetwynd Place		72,197
Health	38,455	
Social Services and Housing	33,742	
Chetwynd Public Library Association		15,296
Tourism and Provincial Secretary	15,296	
Cheung, S		238,209
Social Services and Housing	238,209	
Chiang, S K T, Dr		14,225
Social Services and Housing	14,225	
Chiasson, T		55,585
Social Services and Housing	55,585	
Child & Family Services of Central Winnipeg		16,879
Social Services and Housing	16,879	
Child & Youth Care Association of B C		16,500
Health	9,500	
Social Services and Housing	7,000	
Child Care Society for the East Kootenay		142,252
Attorney General	27,500	
Social Services and Housing	114,752	
Child Day Care Program		17,822,077
Social Services and Housing	17,822,077	
Child Development Centre		16,604
Education	2,100	
Health	8,726	
Social Services and Housing	5,778	
Child Development Centre Society of, Fort St John & District, The		275,569
Health	149,000	
Social Services and Housing	126,569	
Children's Centre		12,286
Social Services and Housing	12,286	
Children's Place Child Care Centre		26,853
Social Services and Housing	26,853	
Childrens Aid Society of Metropolitan Toronto		62,498
Social Services and Housing	62,498	
Childrens Aid Society of Ottawa		14,994
Social Services and Housing	14,994	
Childrens Aid Society of the District of Sudbury & Manitoulin		11,020
Social Services and Housing	11,020	
Childrens Aid Society of the Regional Municipality of Halton		12,001
Social Services and Housing	12,001	
Childrens Arts Umbrella Association		10,300
Municipal Affairs, Recreation and Culture	10,300	
Childrens Challenge Daycare Inc		255,662
Social Services and Housing	255,662	
Childrens Development Centre		13,946
Education	4,680	
Social Services and Housing	9,266	
Childrens Foundation, The		168,063
Advanced Education and Job Training	938	
Social Services and Housing	167,125	
Childrens Foundation—Hilltop House		3,179,266
Social Services and Housing	3,179,266	
Childrens House Montessori Preschool Society		11,116
Education	11,116	
Childrens World Preschool & Day Care		44,535
Social Services and Housing	44,535	
Childs Place at St Johns, The		32,809
Social Services and Housing	32,809	
Chilliwack & District Opportunity Workshop		73,045
Social Services and Housing	73,045	
Chilliwack Career Uniforms		13,876
Health	13,421	
Social Services and Housing	455	
Chilliwack Chamber of Commerce		26,769
Advanced Education and Job Training	20,319	
Economic Development	3,500	
Regional Development	1,750	
Tourism and Provincial Secretary	1,200	
Chilliwack Christian School Society		157,657
Education	157,657	
Chilliwack Community Arts Council		60,653
Lottery Fund	4,250	
Municipal Affairs, Recreation and Culture	11,465	
Social Services and Housing	44,938	
Chilliwack Community Services		173,832
Attorney General	58,533	
Health	35,335	
Social Services and Housing	33,567	
Solicitor General	46,397	
Chilliwack Community Services Society		461,661
Attorney General	3,280	
Health	8,580	
Labour and Consumer Services	204,822	
Social Services and Housing	244,979	
Chilliwack Curling Club		83,667
Lottery Fund	83,667	
Chilliwack Developmental Preschool Society		63,851
Social Services and Housing	63,851	
Chilliwack Forest Camp		12,966
Attorney General	12,485	
Solicitor General	481	
Chilliwack General Hospital		58,983
Health	44	
Social Services and Housing	58,939	
Chilliwack General Hospital Society		19,964,296
Health	19,964,296	
Chilliwack Home Aides		32,469
Social Services and Housing	32,469	
Chilliwack Homemakers Service Society		45,269
Social Services and Housing	45,269	
Chilliwack Horse Council		17,500
Lottery Fund	17,500	
Chilliwack Intermediate Care Boarding Home		21,645
Social Services and Housing	21,645	
Chilliwack Intermediate Care Housing Society—Parkholm Lodge		165,271
Health	165,271	

	Ministry $	Total $
Chilliwack Museum & Historical Society		22,500
Lottery Fund	22,500	
Chilliwack Riding Club		10,682
Lottery Fund	10,682	
Chilliwack School District 33		23,821,253
Education	23,752,603	
Lottery Fund	2,750	
Social Services and Housing	65,900	
Chimney & Felker Lakes Landholders Association		32,000
Lottery Fund	32,000	
Chimney, S		24,832
Health	24,832	
Chimo Personal Distress Intervention Service		240,726
Social Services and Housing	240,726	
Cho, V		14,556
Social Services and Housing	14,556	
Choi, D, Dr		88,328
Social Services and Housing	88,328	
Choice Learning Center for Exceptional Children Society		87,461
Education	86,473	
Social Services and Housing	988	
Choquette, G		20,921
Social Services and Housing	20,921	
Chow, J K & Chow, R S		19,711
Social Services and Housing	19,711	
Chown Adult Day Care Centre		219,716
Health	219,716	
Chrisholme Society		627,195
Social Services and Housing	627,195	
Christenson Bros Farms Ltd		13,871
Agriculture and Fisheries	13,871	
Christian & Missionary Alliance Canadian Pacific District		10,689
Education	10,689	
Christian Outreach of Canada		180,134
Education	180,134	
Christian School Association of Burnaby		217,243
Education	217,243	
Christian School Association of Surrey		295,542
Education	295,542	
Christian School Society of Houston		169,940
Education	169,940	
Christian School Society of Smithers & Telkwa		283,689
Education	283,689	
Christie, C & Milner, B		110,174
Social Services and Housing	110,174	
Christopher House		23,966
Health	23,966	
Chrysalis Enterprises Ltd		13,500
Health	13,500	
Chrysalis Medical Services Ltd.		11,986
Health	9,763	
Social Services and Housing	2,223	
Chu, P K T, Dr		18,338
Attorney General	5,925	
Solicitor General	12,413	
Ciara Early Childhood Centre		11,602
Social Services and Housing	11,602	
Cineworks Indeoendent Filmmakers Society		25,980
Advanced Education and Job Training	2,730	
Lottery Fund	2,000	
Municipal Affairs, Recreation and Culture	18,800	
Social Services and Housing	2,450	
Cioe, J		12,093
Health	12,093	
Circle Drugs		1,405,195
Advanced Education and Job Training	1,898	
Health	1,396,393	
Social Services and Housing	6,904	
Cirjak, K		22,197
Health	15,198	
Social Services and Housing	6,999	
Citizens Development Fund		155,569
Lottery Fund	2,048	
Social Services and Housing	153,521	
City Hall Child Care Centre		18,612
Social Services and Housing	18,612	
City Hall Child Care Society		126,850
Health	108,669	
Social Services and Housing	18,181	
City of Armstrong		967,900
Education	347,011	
Municipal Affairs, Recreation and Culture	521,292	
Transportation and Highways	99,597	
City of Castlegar		1,709,093
Attorney General	290	
Economic Development	4,916	
Education	783,489	
Lottery Fund	5,223	
Municipal Affairs, Recreation and Culture	875,520	
Solicitor General	1,980	
Transportation and Highways	37,675	
City of Colwood		2,645,149
Education	1,232,533	
Municipal Affairs, Recreation and Culture	1,256,485	
Solicitor General	1,250	
Transportation and Highways	154,881	
City of Courtenay		4,222,150
Education	1,028,096	
Municipal Affairs, Recreation and Culture	2,880,104	
Solicitor General	1,950	
Transportation and Highways	312,000	
City of Cranbrook		4,271,266
Attorney General	760	
Economic Development	11,838	
Education	1,581,208	
Health	264	
Lottery Fund	41,187	
Municipal Affairs, Recreation and Culture	2,630,548	
Social Services and Housing	1,071	
Solicitor General	4,390	
City of Dawson Creek		3,213,473
Attorney General	870	
Economic Development	16,260	
Education	967,502	
Municipal Affairs, Recreation and Culture	2,215,121	
Regional Development	6,002	
Solicitor General	3,512	
Transportation and Highways	4,206	
City of Duncan		1,144,116
Education	456,116	
Municipal Affairs, Recreation and Culture	419,817	
Solicitor General	3,160	
Transportation and Highways	265,023	
City of Enderby		755,892
Education	270,941	
Municipal Affairs, Recreation and Culture	480,954	
Social Services and Housing	3,357	
Transportation and Highways	640	
City of Fernie		1,714,108
Education	533,694	
Lottery Fund	83,334	
Municipal Affairs, Recreation and Culture	1,096,080	
Solicitor General	1,000	
City of Fort St John		3,183,436
Attorney General	2,422	
Education	1,021,108	
Health	176,226	
Municipal Affairs, Recreation and Culture	1,973,726	
Social Services and Housing	950	
Solicitor General	5,990	
Transportation and Highways	3,014	
City of Grand Forks		799,884
Education	414,215	
Municipal Affairs, Recreation and Culture	384,319	
Solicitor General	1,350	
City of Greenwood		362,046
Education	93,478	
Municipal Affairs, Recreation and Culture	267,568	
Solicitor General	1,000	
City of Kamloops		23,584,229
Advanced Education and Job Training	21,404	
Attorney General	1,590	
Economic Development	5,000	
Education	6,065,490	
Health	18,598	
Lottery Fund	425	
Municipal Affairs, Recreation and Culture	9,744,593	
Regional Development	28,000	
Social Services and Housing	1,810	
Solicitor General	197,319	
Transportation and Highways	7,500,000	
City of Kelowna		14,562,751
Attorney General	1,300	
Education	7,537,242	
Health	4,382	
Municipal Affairs, Recreation and Culture	7,005,809	
Social Services and Housing	2,364	
Solicitor General	10,577	
Transportation and Highways	1,077	
City of Kimberley		2,548,530
Education	927,348	
Lottery Fund	595,833	
Municipal Affairs, Recreation and Culture	1,017,386	
Regional Development	5,653	
Solicitor General	2,310	
City of Langley		2,601,196
Attorney General	27,875	
Economic Development	25,000	
Education	1,464,002	
Municipal Affairs, Recreation and Culture	962,184	
Social Services and Housing	650	
Solicitor General	5,420	
Transportation and Highways	116,065	
City of Merritt		1,344,658
Attorney General	5,350	
Economic Development	2,500	
Education	522,185	
Lottery Fund	133,334	
Municipal Affairs, Recreation and Culture	619,588	
Solicitor General	1,701	
Transportation and Highways	60,000	

	Ministry $	Total $
City of Nanaimo		15,032,310
Attorney General	22,390	
Economic Development	9,800	
Education	5,707,381	
Lottery Fund	12,500	
Municipal Affairs, Recreation and Culture	8,817,701	
Regional Development	25,000	
Social Services and Housing	1,665	
Solicitor General	15,090	
Transportation and Highways	420,783	
City of Nelson		2,193,925
Advanced Education and Job Training	896	
Attorney General	16,434	
Education	994,354	
Health	240,171	
Municipal Affairs, Recreation and Culture	673,042	
Regional Development	4,981	
Solicitor General	64,047	
Transportation and Highways	200,000	
City of New Westminster		6,116,795
Attorney General	7,257	
Economic Development	50,000	
Education	3,501,677	
Health	93,481	
Municipal Affairs, Recreation and Culture	2,307,312	
Solicitor General	23,609	
Transportation and Highways	133,459	
City of North Vancouver		4,447,451
Attorney General	1,240	
Education	3,045,999	
Municipal Affairs, Recreation and Culture	1,396,172	
Solicitor General	4,040	
City of Parksville		1,943,558
Education	868,297	
Finance and Corporate Relations	62	
Municipal Affairs, Recreation and Culture	987,669	
Regional Development	6,000	
Solicitor General	1,530	
Transportation and Highways	80,000	
City of Penticton		6,368,038
Attorney General	610	
Economic Development	21,154	
Education	2,973,084	
Lottery Fund	816,167	
Municipal Affairs, Recreation and Culture	2,530,592	
Social Services and Housing	730	
Solicitor General	10,840	
Transportation and Highways	14,861	
City of Port Alberni		3,303,197
Attorney General	1,230	
Education	1,931,815	
Health	247,150	
Lottery Fund	54,038	
Municipal Affairs, Recreation and Culture	1,062,048	
Solicitor General	6,916	
City of Port Coquitlam		4,528,417
Attorney General	20,000	
Economic Development	1,000	
Education	3,192,733	
Lottery Fund	4,549	
Municipal Affairs, Recreation and Culture	1,302,635	
Regional Development	2,500	
Social Services and Housing	860	
Solicitor General	4,140	
City of Port Moody		2,785,480
Attorney General	1,223	
Economic Development	10,839	
Education	1,509,124	
Finance and Corporate Relations	168,862	
Municipal Affairs, Recreation and Culture	1,008,645	
Solicitor General	12,544	
Transportation and Highways	74,243	
City of Prince George		13,312,325
Attorney General	20,560	
Education	5,780,170	
Lottery Fund	2,857	
Municipal Affairs, Recreation and Culture	7,436,279	
Social Services and Housing	5,356	
Solicitor General	42,120	
Transportation and Highways	24,983	
City of Prince Rupert		2,504,532
Attorney General	18,830	
Education	1,253,123	
Municipal Affairs, Recreation and Culture	1,204,443	
Social Services and Housing	1,836	
Solicitor General	8,350	
Transportation and Highways	17,950	
City of Quesnel		1,779,495
Attorney General	350	
Education	651,515	
Health	304	
Lottery Fund	270,000	
Municipal Affairs, Recreation and Culture	853,161	
Regional Development	1,000	
Social Services and Housing	485	
Solicitor General	2,680	
City of Revelstoke		1,331,587
Attorney General	6,700	
Economic Development	6,299	
Education	684,659	
Health	235	
Municipal Affairs, Recreation and Culture	615,717	
Regional Development	6,299	
Solicitor General	3,378	
Transportation and Highways	8,300	
City of Rossland		816,089
Education	463,828	
Municipal Affairs, Recreation and Culture	351,261	
Solicitor General	1,000	
City of Terrace		2,120,465
Attorney General	10,520	
Economic Development	2,361	
Education	903,392	
Health	3,000	
Municipal Affairs, Recreation and Culture	1,196,682	
Solicitor General	4,510	
City of Trail		1,639,916
Attorney General	5,960	
Education	922,056	
Lottery Fund	50,574	
Municipal Affairs, Recreation and Culture	649,348	
Solicitor General	2,980	
Transportation and Highways	8,998	
City of Vancouver		70,421,243
Advanced Education and Job Training	91,000	
Attorney General	249,745	
Education	37,499,395	
Health	12,194,009	
Municipal Affairs, Recreation and Culture	18,698,047	
Social Services and Housing	1,506,371	
Solicitor General	172,316	
Tourism and Provincial Secretary	10,000	
City of Vernon		5,231,470
Attorney General	680	
Education	2,203,675	
Finance and Corporate Relations	3,176	
Lottery Fund	333,334	
Municipal Affairs, Recreation and Culture	2,680,090	
Social Services and Housing	830	
Solicitor General	1,720	
Transportation and Highways	7,965	
City of Victoria		12,591,395
Attorney General	27,252	
Education	5,964,252	
Lottery Fund	2,425,000	
Municipal Affairs, Recreation and Culture	4,030,975	
Social Services and Housing	360	
Solicitor General	93,556	
Tourism and Provincial Secretary	50,000	
City of White Rock		3,336,859
Attorney General	330	
Economic Development	2,000	
Education	2,462,477	
Lottery Fund	25,000	
Municipal Affairs, Recreation and Culture	608,308	
Regional Development	68,000	
Solicitor General	4,290	
Transportation and Highways	166,454	
City of Williams Lake		1,954,986
Education	704,292	
Lottery Fund	13,333	
Municipal Affairs, Recreation and Culture	1,227,695	
Regional Development	1,000	
Solicitor General	8,666	
Civic Prescription Pharmacy		293,529
Health	292,782	
Social Services and Housing	747	
Clancy, D & Clancy, S		13,086
Social Services and Housing	13,086	
Clarck, Y		19,221
Health	4,800	
Social Services and Housing	14,421	
Clarissa Guest Home		91,219
Health	61,222	
Social Services and Housing	29,997	
Clark, H		60,313
Social Services and Housing	60,313	
Clark, L		38,195
Health	38,195	
Clark, Y		18,980
Social Services and Housing	18,980	
Clarke Society, Bertha		10,000
Lottery Fund	10,000	
Clarke, M & Clarke, T		114,751
Social Services and Housing	114,751	
Clarkson, S & Clarkson, S		15,500
Social Services and Housing	15,500	
Classic Eyewear Today		17,184
Advanced Education and Job Training	345	
Social Services and Housing	16,839	

	Ministry $	Total $
Clavert, V		43,652
Social Services and Housing	43,652	
Clayoquot Band Council		100,000
Native Affairs	100,000	
Clear Vision Optics Inc		18,573
Social Services and Housing	18,573	
Clearbrook Pharmacy		181,683
Health	180,031	
Social Services and Housing	1,652	
Clearwater & District Chamber of Commerce		22,312
Advanced Education and Job Training	5,399	
Economic Development	1,500	
Regional Development	750	
Social Services and Housing	14,413	
Tourism and Provincial Secretary	250	
Clemas, W & Clemas, S		46,398
Social Services and Housing	46,398	
Clement, K, Mrs		11,287
Social Services and Housing	11,287	
Clinic Drug Store		293,399
Health	291,814	
Social Services and Housing	1,585	
Clinic Pharmacy		295,163
Health	293,894	
Social Services and Housing	1,269	
Clinton Curling Club		54,167
Lottery Fund	54,167	
Clovelly Terrace Hospital Ltd		609,267
Health	607,734	
Social Services and Housing	1,533	
Clover Farms Ltd		20,918
Advanced Education and Job Training	1,017	
Agriculture and Fisheries	19,901	
Clover Lodge		89,533
Health	89,533	
Cloverdale Heights Day Care Centre		17,157
Social Services and Housing	17,157	
Cloverdale Historic Transportation Society of BC		383,872
Lottery Fund	350,000	
Social Services and Housing	33,872	
Cloverdale Lettuce & Vegetable Co-operative		11,500
Agriculture and Fisheries	11,500	
Coast Foundation Society (1974)		1,538,144
Health	990,525	
Lottery Fund	75,000	
Social Services and Housing	472,619	
Coast Garibaldi Union Board of Health		16,847
Health	16,847	
Coastal Community Services Society		1,552,398
Attorney General	475,412	
Social Services and Housing	577,227	
Solicitor General	499,759	
Coates, D B, Dr		53,297
Health	53,297	
Cochran, R		18,948
Social Services and Housing	18,948	
Cochrane, N, Dr		29,963
Health	29,963	
Cochrane, S		42,500
Social Services and Housing	42,500	
Coldwell, H		63,050
Social Services and Housing	63,050	
Cole, O		11,037
Agriculture and Fisheries	11,037	
Coleman, B		85,871
Health	85,871	
Coles, E M, Dr		24,933
Health	24,933	
College of Educational Sciences		140,877
Education	140,877	
College of Family Physicians of Canada		197,965
Health	197,965	
College of New Caledonia		18,047,637
Advanced Education and Job Training	17,712,436	
Education	37,850	
Lottery Fund	118	
Municipal Affairs, Recreation and Culture	152	
Social Services and Housing	247,581	
Solicitor General	49,500	
Collegio Del Mondo Unito Dell Adriatico		29,688
Advanced Education and Job Training	29,688	
Collings, C & Collings, R		19,631
Social Services and Housing	19,631	
Collingwood Drug Store		323,645
Health	323,428	
Social Services and Housing	217	
Collingwood Place		33,080
Social Services and Housing	33,080	
Collinson, S, Dr		21,311
Health	21,311	
Colonel, C & Colonel, C & Piper Farms		12,763
Agriculture and Fisheries	12,763	
Coltman, J & Coltman, H		19,224
Social Services and Housing	19,224	
Columbia Academy of Radio Television & Recording Arts		10,990
Advanced Education and Job Training	10,990	
Columbia Centre Society		45,660
Advanced Education and Job Training	2,885	
Health	42,775	
Columbia Lake/Shuswap Indian Band		24,011
Social Services and Housing	24,011	
Columbia Pharmacy		371,704
Health	371,122	
Social Services and Housing	582	
Columbia Valley Airport Society		250,000
Transportation and Highways	250,000	
Columbia Valley Family Support Group		36,358
Labour and Consumer Services	12,550	
Social Services and Housing	23,808	
Columbia Valley Homemaker Service		99,917
Health	88,209	
Social Services and Housing	11,708	
Columbia View Lodge		1,501,483
Health	1,496,815	
Social Services and Housing	4,668	
Columbia View Lodge Adult Day Care		13,136
Health	13,136	
Columbia-Shuswap Regional Hospital District		128,435
Health	128,435	
Columbian Centre Society		295,349
Advanced Education and Job Training	927	
Health	229,804	
Lottery Fund	7,000	
Social Services and Housing	57,618	
Columere Park Community Association		16,500
Lottery Fund	16,500	
Colyn, W E		17,597
Social Services and Housing	17,597	
Comcare Ltd		1,574,209
Health	1,260,906	
Social Services and Housing	313,303	
Commissioner Teachers Pensions		130,736,609
Education	130,736,609	
Commonwealth Games Society of Victoria		40,000
Lottery Fund	40,000	
Commonwealth of Learning		706,313
Advanced Education and Job Training	706,313	
Community Access Resources Ltd		15,000
Social Services and Housing	15,000	
Community After School Care Programme		15,580
Social Services and Housing	15,580	
Community Arts Council Alberni Valley		19,760
Lottery Fund	12,400	
Municipal Affairs, Recreation and Culture	7,360	
Community Arts Council of Fort St John		10,370
Lottery Fund	2,500	
Municipal Affairs, Recreation and Culture	7,870	
Community Arts Council of Greater Victoria		29,190
Municipal Affairs, Recreation and Culture	23,955	
Social Services and Housing	5,235	
Community Arts Council of Kamloops		11,288
Municipal Affairs, Recreation and Culture	11,288	
Community Arts Council of Richmond		19,425
Lottery Fund	4,250	
Municipal Affairs, Recreation and Culture	15,175	
Community Arts Council of Vancouver		48,515
Municipal Affairs, Recreation and Culture	48,515	
Community Council of Greater Victoria		27,745
Social Services and Housing	27,745	
Community Home Support Services Association		4,893,766
Health	4,176,918	
Social Services and Housing	716,848	
Community Living Society		4,006,938
Health	119,794	
Social Services and Housing	3,887,144	
Community Options for Children & Familys		29,840
Social Services and Housing	29,840	
Community Options Society		79,763
Advanced Education and Job Training	1,015	
Social Services and Housing	78,748	
Community Rehabilitation Services		11,781
Social Services and Housing	11,781	
Como Lake Private Hospital		1,847,065
Health	1,815,717	
Social Services and Housing	31,348	
Comox Golf Club		22,140
Lottery Fund	22,140	
Comox Pharmacy Ltd		150,696
Health	150,248	
Social Services and Housing	448	
Comox Valley Association for Mentally Handicapped People		180,692
Social Services and Housing	180,692	
Comox Valley Chamber of Commerce		14,551
Advanced Education and Job Training	8,751	
Economic Development	1,750	
Regional Development	3,500	
Tourism and Provincial Secretary	550	

	Ministry $	Total $
Comox Valley Child Development Association		306,460
Education	9,092	
Health	127,781	
Social Services and Housing	169,587	
Comox Valley Childrens Day Care Society		59,209
Social Services and Housing	59,209	
Comox Valley Christian Education Society		52,393
Education	52,393	
Comox Valley Curling Club		24,767
Lottery Fund	24,767	
Comox Valley Economic Development Commission		37,500
Regional Development	37,500	
Comox Valley Family Life Association		301,053
Attorney General	18,352	
Health	16,176	
Social Services and Housing	259,741	
Solicitor General	6,784	
Comox Valley Homemaker Service Society		1,007,651
Health	989,688	
Social Services and Housing	17,963	
Comox Valley Metanoia Society		39,901
Health	39,901	
Comox Valley Music Society		90,920
Advanced Education and Job Training	1,920	
Lottery Fund	89,000	
Comox Valley Recovery Centre Society		185,101
Labour and Consumer Services	161,241	
Social Services and Housing	23,860	
Comox Valley Youth Enhancement Society		16,615
Advanced Education and Job Training	9,012	
Lottery Fund	7,603	
Comox-Strathcona Regional Hospital District		34,442
Health	34,442	
Comprehensive Human Service Development Corp		416,745
Social Services and Housing	416,745	
Computer Using Educators of B C		20,000
Education	20,000	
Conayt Friendship Society		87,078
Advanced Education and Job Training	1,974	
Labour and Consumer Services	65,470	
Native Affairs	18,443	
Solicitor General	1,191	
Conifer Enterprises		26,229
Social Services and Housing	26,229	
Connaught Youth Centre		10,959
Lottery Fund	10,959	
Connection Drug Rehabilitation Society		445,574
Labour and Consumer Services	358,399	
Lottery Fund	26,073	
Social Services and Housing	61,102	
Connolly, O		20,205
Social Services and Housing	20,205	
Consolidated Investments		61,368
Social Services and Housing	61,368	
Consult A Professional Service Ltd		11,888
Health	11,888	
Consumers Drug Mart		120,043
Health	118,398	
Social Services and Housing	1,645	
Contemporary Art Gallery Society of BC		24,400
Lottery Fund	6,200	
Municipal Affairs, Recreation and Culture	18,200	
Continuing Care Employee Relations Association of B C		948,000
Health	948,000	
Continuing Education		53,198
Advanced Education and Job Training	53,198	
Cook, L & Cook, R		25,160
Social Services and Housing	25,160	
Cook, W		42,995
Social Services and Housing	42,995	
Coolbaugh, H		16,216
Social Services and Housing	16,216	
Cooper, D & Cooper, A		42,090
Social Services and Housing	42,090	
Cooper Place		12,645
Social Services and Housing	12,645	
Cooper, G		46,728
Social Services and Housing	46,728	
Coopers		34,320
Social Services and Housing	34,320	
Cope, A & Cope, M.		124,742
Social Services and Housing	124,742	
Cope, M		50,113
Health	50,113	
Copley, J		13,081
Social Services and Housing	13,081	
Coquitlam Area Fine Arts Council		18,685
Lottery Fund	3,115	
Municipal Affairs, Recreation and Culture	15,570	
Coquitlam Care Centre		1,736,639
Health	1,716,252	
Social Services and Housing	20,387	
Coquitlam Chamber of Commerce		21,068
Advanced Education and Job Training	14,918	
Economic Development	3,500	
Regional Development	1,750	
Tourism and Provincial Secretary	900	

	Ministry $	Total $
Coquitlam Public Library		342,004
Lottery Fund	200,000	
Municipal Affairs, Recreation and Culture	31,138	
Tourism and Provincial Secretary	110,866	
Coquitlam School District 43		58,365,168
Advanced Education and Job Training	1,700	
Education	58,167,356	
Lottery Fund	3,000	
Social Services and Housing	193,112	
Coquitlam Share Society		2,159,655
Advanced Education and Job Training	192	
Health	303,038	
Labour and Consumer Services	141,715	
Social Services and Housing	1,714,710	
Coquitlam Taxi (1977) Ltd		19,934
Advanced Education and Job Training	1,690	
Social Services and Housing	18,244	
Coquitlam Womens Transition House		107,844
Social Services and Housing	107,844	
Corby, L		23,660
Social Services and Housing	23,660	
Cordes, C K, Dr		73,853
Health	73,853	
Cordova House		1,016,173
Health	1,016,173	
Cork, E F		52,588
Health	52,588	
Corminboeuf, B		74,732
Social Services and Housing	74,732	
Corning Drugs Ltd		474,623
Health	474,623	
Corriveau, M.		140,824
Health	73,702	
Social Services and Housing	67,122	
Cosper, L		26,584
Health	26,584	
Cotterell, A		20,996
Social Services and Housing	20,996	
Coulpier, R		21,312
Social Services and Housing	21,312	
Coulter, W		16,830
Social Services and Housing	16,830	
Council of Forest Industries of B C		2,442,162
Advanced Education and Job Training	996	
Economic Development	756,632	
International Business and Immigration	1,684,534	
Council of Ministers Education Canada		147,429
Education	147,429	
Council of the College of Teachers		12,500
Lottery Fund	12,500	
Country Childcare 1-2-3 Inc		25,346
Social Services and Housing	25,346	
Country Cottage Out of School Care		17,555
Social Services and Housing	17,555	
Country Day Care		34,793
Social Services and Housing	34,793	
Country Meadows Day Care Centre Society		37,050
Social Services and Housing	37,050	
Country Roads R V Parts & Service Ltd		35,000
Lottery Fund	35,000	
Country Squire Retirement Villa		446,662
Health	317,106	
Social Services and Housing	129,556	
County Court Judges Conference		10,000
Attorney General	10,000	
Coupal, M & Coupal, M		28,987
Social Services and Housing	28,987	
Courtenay & District Historical Society		50,146
Lottery Fund	5,000	
Social Services and Housing	45,146	
Courtenay Recreational Association		169,945
Advanced Education and Job Training	3,037	
Lottery Fund	166,668	
Municipal Affairs, Recreation and Culture	240	
Courtenay School District 71		22,654,545
Education	22,651,545	
Lottery Fund	3,000	
Couture, A.		38,080
Social Services and Housing	38,080	
Couturier, F		38,510
Social Services and Housing	38,510	
Cowichan District Hospital Association, The		15,027,976
Health	15,027,976	
Cowichan Family Life Association		228,909
Health	3,921	
Social Services and Housing	224,988	
Cowichan Golf & Country Club		15,000
Lottery Fund	15,000	
Cowichan Historical Society		125,000
Lottery Fund	125,000	
Cowichan Home Support Society		859,109
Health	811,017	
Social Services and Housing	48,092	

	Ministry $	Total $
Cowichan Lake Community Services Society		46,377
Attorney General	1,500	
Health	6,846	
Labour and Consumer Services	10,000	
Municipal Affairs, Recreation and Culture	400	
Social Services and Housing	26,131	
Solicitor General	1,500	
Cowichan Lodge		1,706,632
Health	1,703,395	
Social Services and Housing	3,237	
Cowichan Lodge Adult Day Care Centre		86,551
Health	86,551	
Cowichan Rape Assault Society		103,104
Social Services and Housing	103,104	
Cowichan School District 65		21,705,324
Education	21,654,037	
Lottery Fund	3,000	
Social Services and Housing	48,287	
Cowichan Valley Arts Council		13,790
Municipal Affairs, Recreation and Culture	6,495	
Social Services and Housing	7,295	
Cowichan Valley Native Friendship Centre		20,000
Health	15,000	
Labour and Consumer Services	5,000	
Cowichan Valley Regional Hospital District		33,269
Health	33,269	
Cowichan Valley Substance Abuse Prevention Society		210,911
Labour and Consumer Services	210,911	
Cowichan Valley Volunteer Society		101,954
Attorney General	12,984	
Health	58,406	
Social Services and Housing	17,580	
Solicitor General	12,984	
Cowichan Women Against Violence Against Women		63,024
Attorney General	63,024	
Cowichan Wooden Boat Society		21,761
Lottery Fund	21,761	
Cowley, M M		50,000
Lottery Fund	50,000	
Cox Services Ltd, Brian D.		10,764
Social Services and Housing	10,764	
Cox, D N.		23,870
Attorney General	23,870	
CR3-Central Registry of Community Resources & Crisis Referral Society		51,284
Social Services and Housing	51,284	
Crabtree Corner		57,051
Social Services and Housing	57,051	
Cradle Haven Baby Care Ltd		768,888
Social Services and Housing	768,888	
Crafts Association of BC		25,500
Municipal Affairs, Recreation and Culture	25,500	
Craig, L		20,240
Social Services and Housing	20,240	
Craigdarroch Rest Home		171,407
Health	159,731	
Social Services and Housing	11,676	
Craigend Rest Home		56,710
Social Services and Housing	56,710	
Craigend Rest Home (LTC)		89,199
Health	89,199	
Craik, S Halfway Ranch		11,626
Agriculture and Fisheries	11,626	
Cranbrook & District Arts Council		16,257
Lottery Fund	3,000	
Municipal Affairs, Recreation and Culture	7,255	
Social Services and Housing	6,002	
Cranbrook Archives Museum & Landmark Foundation		50,648
Lottery Fund	16,283	
Municipal Affairs, Recreation and Culture	20,000	
Social Services and Housing	14,365	
Cranbrook Boys & Girls Club		15,381
Social Services and Housing	15,381	
Cranbrook Chamber of Commerce		46,908
Advanced Education and Job Training	9,913	
Economic Development	3,000	
Regional Development	1,500	
Social Services and Housing	31,945	
Tourism and Provincial Secretary	550	
Cranbrook Childrens Place		42,669
Social Services and Housing	42,669	
Cranbrook Home Support Services		668,470
Advanced Education and Job Training	1,440	
Health	559,813	
Social Services and Housing	107,217	
Cranbrook Public Library Association		41,990
Tourism and Provincial Secretary	41,990	
Cranbrook Regional Hospital		17,762
Social Services and Housing	17,713	
Solicitor General	49	
Cranbrook Regional Hospital Society		11,223,415
Health	11,223,415	
Cranbrook Rest Home		111,059
Health	15,903	
Social Services and Housing	95,156	
Cranbrook School District 2		14,107,167
Education	14,075,477	
Lottery Fund	2,500	
Social Services and Housing	29,190	
Crandlemire, J.		23,501
Social Services and Housing	23,501	
Crane, W.		50,000
Lottery Fund	50,000	
Crawford, P J		10,641
Health	4,441	
Solicitor General	6,200	
Creative Centre for the Rehabilitation of the Mentally Handicapped		122,568
Health	122,568	
Creative Centre Society		135,351
Health	135,351	
Creative House Ltd		186,825
Lottery Fund	186,825	
Creative Minds Child Care Society		14,246
Social Services and Housing	14,246	
Creed, K & Creed, L		94,682
Social Services and Housing	94,682	
Creekview Tiny Tots Daycare Society		10,642
Social Services and Housing	10,642	
Crepnjak, D & Crepnjak, Z		22,882
Social Services and Housing	22,882	
Crescent Lodge		33,812
Social Services and Housing	33,812	
Cresteramics Society for the Handicapped		150,909
Advanced Education and Job Training	351	
Social Services and Housing	150,558	
Cresthaven Home		128,309
Social Services and Housing	128,309	
Crestlene Lodge Ltd		257,424
Health	161,337	
Social Services and Housing	96,087	
Crestline Daycare Centre		46,178
Social Services and Housing	46,178	
Creston & District Historical & Museum Society		28,754
Social Services and Housing	28,754	
Creston Chamber of Commerce		19,321
Advanced Education and Job Training	10,615	
Economic Development	2,000	
Regional Development	1,000	
Social Services and Housing	5,256	
Tourism and Provincial Secretary	450	
Creston Citizen Advocacy Program.		13,975
Social Services and Housing	13,975	
Creston Golf Club		83,333
Lottery Fund	83,333	
Creston Public Library Association		28,213
Tourism and Provincial Secretary	28,213	
Creston Valley Beef Growers Association		24,038
Advanced Education and Job Training	4,038	
Agriculture and Fisheries	20,000	
Creston Valley Child Care Society		15,310
Social Services and Housing	15,310	
Creston Valley Home Support Services		696,649
Health	642,904	
Social Services and Housing	53,745	
Creston Valley Hospital Association		3,571,368
Health	3,571,368	
Creston Valley Wildlife Management Area		76,254
Lottery Fund	76,254	
Creston Valley Wildlife Management Authority		101,800
Advanced Education and Job Training	1,800	
Environment	100,000	
Creston-Kaslo School District 86		8,947,420
Education	8,920,670	
Lottery Fund	2,750	
Social Services and Housing	24,000	
Crestview Pharmacy		447,925
Health	447,576	
Social Services and Housing	349	
Crewe, J.		28,490
Social Services and Housing	28,490	
Cridge Centre for the Family		156,153
Health	14,000	
Social Services and Housing	142,153	
Crisis Intervention & Public Information Society of Greater Victoria		53,062
Health	53,062	
Crisis Intervention & Suicide Prevention Centre for Greater Vancouver		30,285
Social Services and Housing	30,285	
Crisis Pregnancy Assistance		10,380
Social Services and Housing	10,380	
Crofton Day Care		16,703
Social Services and Housing	16,703	
Crofton House School		731,912
Education	731,912	
Croisdale, J & Croisdale, W		15,224
Social Services and Housing	15,224	

	Ministry $	Total $
Croisdale, W.		18,984
Social Services and Housing	18,984	
Cronin, D G, Dr.		20,736
Social Services and Housing	20,736	
Crop Insurance Premiums.		4,999,534
Agriculture and Fisheries	4,999,534	
Cross Country B C		15,000
Lottery Fund	15,000	
Crossover Enterprises.		87,720
Social Services and Housing	87,720	
Crossreach Project of Vancouver.		170,152
Health	170,152	
Crossroads Adult Daycare		60,643
Health	60,643	
Crossroads Crisis & Family Services Society		48,084
Advanced Education and Job Training	3,156	
Health	42,453	
Lottery Fund	816	
Social Services and Housing	1,659	
Crossroads Human Services		124,923
Social Services and Housing	124,923	
Crossroads Social & Athletic Program		85,461
Social Services and Housing	85,461	
Crossroads Treatment Centre Society		807,485
Attorney General	15,601	
Labour and Consumer Services	720,988	
Social Services and Housing	43,930	
Solicitor General	26,966	
Croydon Villa		106,085
Health	15,339	
Social Services and Housing	90,746	
Cueto, M		32,850
Social Services and Housing	32,850	
Cuff, C		15,999
Social Services and Housing	15,999	
Cumberland Adult Day Care		34,115
Health	34,115	
Cumberland Health Care Centre Pharmacy		233,678
Health	233,493	
Social Services and Housing	185	
Cumberland Health Care Society		786,396
Health	786,396	
Cumberland Intermediate Care Unit		1,323,943
Health	1,312,940	
Social Services and Housing	11,003	
Cunningham, A		20,310
Social Services and Housing	20,310	
Cunningham, E.		62,475
Social Services and Housing	62,475	
Curling Council of B C		65,000
Lottery Fund	65,000	
Currans Fashion Foundations		11,688
Health	11,688	
Currie, J		20,815
Social Services and Housing	20,815	
Cypress Child Centre.		27,638
Social Services and Housing	27,638	
Cythera Transition House		89,670
Social Services and Housing	89,670	
D B R Housing Society		120,230
Health	120,230	
D C Optical		24,917
Social Services and Housing	24,917	
D H Careers Inc		12,106
Social Services and Housing	12,106	
Dafoe, D		17,255
Social Services and Housing	17,255	
Dahl, H		14,083
Social Services and Housing	14,083	
Dahl, M.		23,874
Social Services and Housing	23,874	
Dahler, M		18,595
Social Services and Housing	18,595	
Dahms, K & Dahms, L		43,500
Social Services and Housing	43,500	
Dahms, J		20,250
Social Services and Housing	20,250	
Daisy Daycare		10,183
Social Services and Housing	10,183	
Daj Management Ltd.		20,000
Lottery Fund	20,000	
Dakin, H		12,359
Social Services and Housing	12,359	
Dalby's Pharmacy Ltd		145,760
Health	145,760	
Dale Lodge, Sharon.		57,112
Social Services and Housing	57,112	
Dale, D		14,522
Social Services and Housing	14,522	
Dallas House Society		335,123
Labour and Consumer Services	330,728	
Social Services and Housing	4,395	
Dan Gravelle & Junction Machinery Supply Ltd.		10,000
Native Affairs	10,000	
Dance Centre, The.		20,501
Lottery Fund	20,501	
Dandelion Daycare		12,747
Social Services and Housing	12,747	
Dandy Lion Day Care Centre.		28,582
Social Services and Housing	28,582	
Danfre Farms Ltd		10,345
Agriculture and Fisheries	10,345	
Dang, H, Dr		12,043
Social Services and Housing	12,043	
Dania Home Society		596,445
Health	591,263	
Social Services and Housing	5,182	
Danielson, B & Danielson, K.		14,295
Social Services and Housing	14,295	
Danielson, G		16,883
Social Services and Housing	16,883	
Danielson, J		14,110
Social Services and Housing	14,110	
Danielson, J M		21,410
Social Services and Housing	21,410	
Dans Residence		12,692
Health	12,692	
Darin Court Group Home		204,091
Social Services and Housing	204,091	
Darley, D, Dr		47,520
Health	47,520	
Dasmesh Punjabi Educational Association.		56,899
Education	56,899	
Davidson, D		13,641
Social Services and Housing	13,641	
Davidson, M.		43,421
Social Services and Housing	43,421	
Davies Prescription Pharmacy Ltd.		688,713
Health	650,555	
Social Services and Housing	38,158	
Davies, C.		114,036
Social Services and Housing	114,036	
Davies, M		45,112
Social Services and Housing	45,112	
Davis, C.		42,510
Attorney General	11,935	
Solicitor General	30,575	
Davis, L		25,015
Attorney General	4,475	
Solicitor General	20,540	
Davison, G		49,760
Agriculture and Fisheries	49,760	
Dawson Creek & District Exhibition Association		17,609
Lottery Fund	17,609	
Dawson Creek & District Hospital		13,578
Health	13,050	
Social Services and Housing	528	
Dawson Creek & District Hospital Society		7,233,758
Health	7,233,758	
Dawson Creek 1988 Winter Games Society		53,190
Lottery Fund	53,190	
Dawson Creek Alcohol Service Program		121,595
Labour and Consumer Services	121,595	
Dawson Creek Athletic Association		15,000
Lottery Fund	15,000	
Dawson Creek Catholic Social Society.		31,248
Social Services and Housing	31,248	
Dawson Creek Daycare Society		20,972
Advanced Education and Job Training	1,030	
Social Services and Housing	19,942	
Dawson Creek Public Library Association		37,365
Lottery Fund	377	
Tourism and Provincial Secretary	36,988	
Dawson Creek Society for the Mentally Handicapped		644,671
Advanced Education and Job Training	942	
Lottery Fund	27,000	
Social Services and Housing	616,729	
Dawson Creek Society for the Mentally Retarded Residence		56,578
Social Services and Housing	56,578	
Day, P		57,152
Social Services and Housing	57,152	
Dayupay, C.		32,821
Social Services and Housing	32,821	
DC Dancecorps Society		10,900
Lottery Fund	10,900	
De Bosch Kemper, W		13,052
Health	13,052	
De Martino, C, Dr		20,064
Health	20,064	
De Montmorency, J & De Montmorency, M.		12,225
Social Services and Housing	12,225	
Dean, R		24,290
Social Services and Housing	24,290	
Deatherage, O G, Dr.		50,840
Health	50,840	
Deboers Stock Farm & Danapa Holdings Ltd		57,164
Agriculture and Fisheries	57,164	

	Ministry $	Total $
Decker Management Ltd.		2,175,810
Health	2,175,810	
Decker Management Ltd—Sandringham		1,387,807
Health	1,387,807	
Dedelley, D		21,824
Social Services and Housing	21,824	
Dehaan, D		19,008
Social Services and Housing	19,008	
Deleurme, I & Deleurme, R		27,648
Social Services and Housing	27,648	
Delicious Apples Producers Grants		3,286,399
Agriculture and Fisheries	3,286,399	
Delmas Co-op Pharmacy		12,957
Health	12,957	
Delta Association for the Handicapped		317,641
Social Services and Housing	317,641	
Delta Centennial Hospital Society		9,214,823
Health	9,214,823	
Delta Chamber of Commerce		26,676
Advanced Education and Job Training	20,876	
Economic Development	1,750	
Regional Development	3,500	
Tourism and Provincial Secretary	550	
Delta Community Arts Council		12,460
Municipal Affairs, Recreation and Culture	12,460	
Delta Community Career & Living Society		1,797,134
Social Services and Housing	1,797,134	
Delta Family Services Societ,		897,196
Labour and Consumer Services	163,430	
Social Services and Housing	733,766	
Delta Funtime Centre		11,674
Social Services and Housing	11,674	
Delta Home Support Service Society		476,687
Health	404,487	
Social Services and Housing	72,200	
Delta Hospital		23,094
Social Services and Housing	23,094	
Delta Lodge		355,500
Health	298,835	
Social Services and Housing	56,665	
Delta Museum & Archives Society		10,000
Municipal Affairs, Recreation and Culture	10,000	
Delta Prescription Clinic		103,828
Health	102,146	
Social Services and Housing	1,682	
Delta Recycling Society		122,646
Advanced Education and Job Training	21,977	
Health	81,669	
Social Services and Housing	19,000	
Delta School District 37		48,397,647
Advanced Education and Job Training	500	
Education	48,319,864	
Lottery Fund	3,000	
Social Services and Housing	74,283	
Delta School Readiness Program Society		90,257
Social Services and Housing	90,257	
Delta Victim Witness Services Association		20,000
Attorney General	20,000	
Delta Youth Services & Crime Prevention Society		119,064
Social Services and Housing	119,064	
Delta-Deas Rowing Club		12,729
Lottery Fund	12,729	
Deltassist Society		418,349
Health	46,612	
Social Services and Housing	371,737	
Delves Group Home, The		37,473
Social Services and Housing	37,473	
Demaere Collision Repair Ltd		23,686
Lottery Fund	23,686	
Dencraft Sales Ltd		14,524
Advanced Education and Job Training	4,112	
International Business and Immigration	4,444	
Social Services and Housing	5,968	
Dengarry Professional Services Ltd		512,627
Health	7,840	
Social Services and Housing	504,787	
Denniston Bone Marrow Society, Bruce		300,000
Lottery Fund	300,000	
Dental Care Program		18,230,200
Social Services and Housing	18,230,200	
Denyer, D		40,642
Social Services and Housing	40,642	
Deschamps, L		81,285
Social Services and Housing	81,285	
Deshamais, A		39,180
Social Services and Housing	39,180	
Desjardins, S.		23,094
Social Services and Housing	23,094	
Devaud Adult Day Care Centre, O.		49,618
Health	46,063	
Social Services and Housing	3,555	
Devaud Residence, Olive		1,243,211
Health	1,239,766	
Social Services and Housing	3,445	
Devos, J.		20,160
Health	7,283	
Social Services and Housing	12,877	
Devries, A G, Dr		56,284
Attorney General	13,795	
Health	14,124	
Solicitor General	28,365	
Devries, M & Devries, F		65,377
Social Services and Housing	65,377	
Dew, M		40,529
Social Services and Housing	40,529	
Dewdney Trunk Children Centre		28,636
Social Services and Housing	28,636	
Dewdney-Alouette Regional Hospital District		80,323
Health	80,323	
Dexter-Wallace & Associates		15,000
Advanced Education and Job Training	15,000	
Dhaliwal-Todd, G		44,984
Social Services and Housing	44,984	
Diakiw, E & Diakiw, T		30,831
Social Services and Housing	30,831	
Dial-A-Dietitian		44,520
Health	44,520	
Diamond Drugs Ltd		294,237
Health	289,387	
Social Services and Housing	4,850	
Dick, S.		14,441
Social Services and Housing	14,441	
Dickinson, B & Dickinson, G		18,480
Social Services and Housing	18,480	
Dickinson, S, Dr.		43,893
Labour and Consumer Services	43,893	
Dilli Inc, M, Dr		119,868
Health	119,868	
Diopita, J.		47,492
Social Services and Housing	47,492	
Directions Careeer Development Agency		23,130
Social Services and Housing	23,130	
Dirks, A		28,540
Agriculture and Fisheries	28,540	
Disanto, S		22,222
Social Services and Housing	22,222	
Disco Drugs		83,117
Health	82,472	
Social Services and Housing	645	
Discovery Daycare		10,449
Social Services and Housing	10,449	
Discovery Foundation		2,290,000
Advanced Education and Job Training	1,290,000	
Economic Development	1,000,000	
Discovery School Society		99,829
Education	99,829	
District 69 Association for the Disabled		140,458
Social Services and Housing	140,458	
District 69 CPR Society		100,000
Lottery Fund	100,000	
District 69 Society of Organized Services		133,836
Attorney General	23,192	
Health	46,947	
Social Services and Housing	56,041	
Solicitor General	7,656	
District of Abbotsford		4,855,296
Agriculture and Fisheries	315,328	
Attorney General	510	
Education	1,500,878	
Lottery Fund	6,509	
Municipal Affairs, Recreation and Culture	3,005,288	
Social Services and Housing	90	
Solicitor General	1,920	
Transportation and Highways	24,773	
District of Burnaby		25,164,092
Attorney General	19,910	
Economic Development	25,000	
Education	14,622,407	
Health	3,788,861	
Municipal Affairs, Recreation and Culture	6,687,068	
Regional Development	3,558	
Social Services and Housing	324	
Solicitor General	15,132	
Transportation and Highways	1,832	
District of Campbell River		3,518,585
Attorney General	13,520	
Economic Development	7,500	
Education	1,703,119	
Finance and Corporate Relations	18	
Health	277,969	
Municipal Affairs, Recreation and Culture	1,487,495	
Regional Development	11,784	
Social Services and Housing	1,851	
Solicitor General	7,240	
Transportation and Highways	8,089	
District of Central Saanich		3,572,524
Attorney General	200	
Education	1,612,547	
Lottery Fund	300,000	
Municipal Affairs, Recreation and Culture	1,655,259	
Solicitor General	2,546	
Transportation and Highways	1,972	

	Ministry $	Total $
District of Chetwynd		1,091,417
Attorney General	125,000	
Education	158,034	
Lottery Fund	150,000	
Municipal Affairs, Recreation and Culture	657,383	
Solicitor General	1,000	
District of Chilliwack		9,012,135
Agriculture and Fisheries	8,000	
Attorney General	14,945	
Education	4,935,150	
Lottery Fund	159,500	
Municipal Affairs, Recreation and Culture	3,550,420	
Solicitor General	11,046	
Transportation and Highways	333,074	
District of Coldstream		1,812,290
Education	861,448	
Lottery Fund	72,667	
Municipal Affairs, Recreation and Culture	878,175	
District of Coquitlam		10,608,882
Attorney General	1,260	
Education	7,347,180	
Lottery Fund	11,666	
Municipal Affairs, Recreation and Culture	3,231,423	
Social Services and Housing	120	
Solicitor General	10,560	
Transportation and Highways	6,673	
District of Delta		14,248,723
Attorney General	7,158	
Education	8,986,444	
Lottery Fund	70,000	
Municipal Affairs, Recreation and Culture	5,109,165	
Solicitor General	75,851	
Tourism and Provincial Secretary	105	
District of Elkford		984,412
Education	224,289	
Municipal Affairs, Recreation and Culture	758,025	
Regional Development	1,000	
Social Services and Housing	98	
Solicitor General	1,000	
District of Esquimalt		2,120,868
Attorney General	620	
Education	1,352,342	
Municipal Affairs, Recreation and Culture	763,913	
Solicitor General	3,100	
Transportation and Highways	893	
District of Houston		1,149,668
Economic Development	1,000	
Education	255,183	
Municipal Affairs, Recreation and Culture	506,563	
Solicitor General	1,826	
Transportation and Highways	385,096	
District of Hudsons Hope		382,646
Advanced Education and Job Training	5,541	
Education	63,422	
Municipal Affairs, Recreation and Culture	312,433	
Solicitor General	1,000	
Tourism and Provincial Secretary	250	
District of Invermere		1,118,522
Education	237,906	
Municipal Affairs, Recreation and Culture	879,566	
Solicitor General	1,050	
District of Kent		627,591
Agriculture and Fisheries	8,000	
Education	347,315	
Municipal Affairs, Recreation and Culture	269,964	
Solicitor General	2,312	
District of Kitimat		1,613,589
Attorney General	13,010	
Economic Development	1,000	
Education	950,302	
Health	77,782	
Municipal Affairs, Recreation and Culture	556,935	
Solicitor General	4,560	
Transportation and Highways	10,000	
District of Langley		10,389,031
Attorney General	2,140	
Education	6,247,427	
Municipal Affairs, Recreation and Culture	4,098,299	
Regional Development	1,200	
Social Services and Housing	240	
Solicitor General	13,095	
Transportation and Highways	26,630	
District of Logan Lake		799,354
Education	210,215	
Lottery Fund	73,333	
Municipal Affairs, Recreation and Culture	509,112	
Solicitor General	1,694	
Tourism and Provincial Secretary	5,000	
District of MacKenzie		803,406
Attorney General	260	
Education	393,542	
Lottery Fund	4,988	
Municipal Affairs, Recreation and Culture	402,660	
Solicitor General	1,956	
District of Maple Ridge		9,788,669
Attorney General	8,412	
Economic Development	23,436	
Education	4,463,265	
Lottery Fund	163,333	
Municipal Affairs, Recreation and Culture	4,511,094	
Regional Development	18,207	
Social Services and Housing	1,731	
Solicitor General	16,570	
Transportation and Highways	582,621	
District of Matsqui		13,130,877
Agriculture and Fisheries	5,000	
Attorney General	29,118	
Education	6,059,529	
Municipal Affairs, Recreation and Culture	6,919,871	
Regional Development	25,000	
Social Services and Housing	651	
Solicitor General	54,556	
Transportation and Highways	37,152	
District of Metchosin		956,541
Education	442,920	
Municipal Affairs, Recreation and Culture	307,171	
Solicitor General	1,250	
Transportation and Highways	205,200	
District of Mission		5,875,966
Education	2,459,174	
Lottery Fund	200,000	
Municipal Affairs, Recreation and Culture	3,021,316	
Regional Development	4,000	
Solicitor General	6,656	
Transportation and Highways	184,820	
District of New Hazelton		229,463
Advanced Education and Job Training	5,094	
Education	46,664	
Municipal Affairs, Recreation and Culture	177,705	
District of North Cowichan		3,939,328
Agriculture and Fisheries	8,000	
Education	2,221,051	
Municipal Affairs, Recreation and Culture	1,679,861	
Solicitor General	1,050	
Transportation and Highways	29,366	
District of North Saanich		1,868,683
Education	1,195,021	
Lottery Fund	100,000	
Municipal Affairs, Recreation and Culture	571,992	
Transportation and Highways	1,670	
District of North Vancouver		11,053,438
Attorney General	1,140	
Education	8,388,756	
Municipal Affairs, Recreation and Culture	2,627,440	
Social Services and Housing	320	
Solicitor General	31,460	
Transportation and Highways	4,322	
District of Oak Bay		4,172,782
Attorney General	140	
Education	2,829,165	
Health	72,622	
Lottery Fund	45,000	
Municipal Affairs, Recreation and Culture	1,218,489	
Social Services and Housing	268	
Solicitor General	3,244	
Transportation and Highways	3,854	
District of Peachland		823,030
Education	482,974	
Municipal Affairs, Recreation and Culture	339,056	
Solicitor General	1,000	
District of Pitt Meadows		2,480,204
Agriculture and Fisheries	491,193	
Education	910,038	
Lottery Fund	275,000	
Municipal Affairs, Recreation and Culture	628,708	
Solicitor General	1,000	
Transportation and Highways	174,265	
District of Port Hardy		1,966,170
Economic Development	1,000	
Education	323,040	
Municipal Affairs, Recreation and Culture	730,500	
Regional Development	5,974	
Solicitor General	1,344	
Transportation and Highways	904,312	
District of Powell River		2,291,682
Attorney General	130	
Education	1,527,524	
Health	184	
Municipal Affairs, Recreation and Culture	749,513	
Social Services and Housing	185	
Solicitor General	3,680	
Transportation and Highways	10,466	
District of Richmond		20,790,963
Agriculture and Fisheries	5,326	
Attorney General	26,660	
Economic Development	25,000	
Education	11,591,793	
Health	2,770,042	
Municipal Affairs, Recreation and Culture	6,347,559	
Regional Development	5,000	
Social Services and Housing	3,470	
Solicitor General	14,260	
Transportation and Highways	1,853	

	Ministry $	Total $
District of Saanich		18,435,048
Agriculture and Fisheries	184,698	
Attorney General	2,060	
Education	11,468,883	
Health	98,181	
Lottery Fund	128,333	
Municipal Affairs, Recreation and Culture	6,297,393	
Solicitor General	34,255	
Transportation and Highways	221,245	
District of Salmon Arm		3,510,445
Attorney General	200	
Economic Development	5,318	
Education	1,292,417	
Municipal Affairs, Recreation and Culture	1,747,662	
Regional Development	8,122	
Solicitor General	1,988	
Transportation and Highways	454,738	
District of Sechelt		1,210,746
Attorney General	6,240	
Education	727,739	
Municipal Affairs, Recreation and Culture	297,767	
Transportation and Highways	179,000	
District of Spallumcheen		836,275
Education	448,773	
Municipal Affairs, Recreation and Culture	306,945	
Transportation and Highways	80,557	
District of Sparwood		1,047,636
Education	317,204	
Lottery Fund	30,361	
Municipal Affairs, Recreation and Culture	698,071	
Regional Development	1,000	
Solicitor General	1,000	
District of Squamish		2,046,481
Attorney General	1,450	
Education	970,317	
Municipal Affairs, Recreation and Culture	1,043,823	
Social Services and Housing	927	
Solicitor General	4,964	
Transportation and Highways	25,000	
District of Stewart		423,675
Education	49,613	
Municipal Affairs, Recreation and Culture	373,042	
Solicitor General	1,020	
District of Summerland		1,784,500
Attorney General	220	
Education	1,245,571	
Municipal Affairs, Recreation and Culture	443,273	
Solicitor General	2,800	
Transportation and Highways	92,636	
District of Surrey		36,940,500
Agriculture and Fisheries	54,000	
Attorney General	37,670	
Economic Development	25,000	
Education	20,251,581	
Municipal Affairs, Recreation and Culture	15,967,342	
Regional Development	1,801	
Social Services and Housing	1,430	
Solicitor General	32,096	
Transportation and Highways	569,580	
District of Tofino		179,072
Education	81,190	
Municipal Affairs, Recreation and Culture	89,382	
Solicitor General	1,000	
Transportation and Highways	7,500	
District of Tumbler Ridge		2,874,997
Education	261,467	
Municipal Affairs, Recreation and Culture	2,262,530	
Solicitor General	1,000	
Transportation and Highways	350,000	
District of Vanderhoof		705,976
Education	324,391	
Municipal Affairs, Recreation and Culture	380,585	
Solicitor General	1,000	
District of West Vancouver		8,162,676
Attorney General	8,158	
Education	4,993,885	
Lottery Fund	66,167	
Municipal Affairs, Recreation and Culture	3,066,729	
Social Services and Housing	2,933	
Solicitor General	24,804	
District of Whistler		2,233,302
Education	297,352	
Municipal Affairs, Recreation and Culture	1,927,650	
Regional Development	5,000	
Solicitor General	3,300	
Dobbins, J C		13,999
Social Services and Housing	13,999	
Dobler Contracting Ltd		11,783
Solicitor General	11,783	
Dockside Pharmacy		129,865
Health	129,044	
Social Services and Housing	821	
Dodsworth, F		195,628
Social Services and Housing	195,628	
Doe Investments Ltd		70,691
Health	70,691	
Dogwood Home Services		212,380
Social Services and Housing	212,380	
Dogwood Lodge		122,591
Social Services and Housing	122,591	
Dogwood Lodge (Burnaby)		2,873,241
Health	2,808,554	
Social Services and Housing	64,687	
Dogwood Lodge (Vancouver)		2,520,219
Health	2,520,219	
Doiron, P & Doiron, R		15,316
Social Services and Housing	15,316	
Dokken, R Farms		11,947
Agriculture and Fisheries	11,947	
Dolton, R.		13,872
Social Services and Housing	13,872	
Domaine Holdings Ltd		515,408
Advanced Education and Job Training	1,800	
Social Services and Housing	513,608	
Domco Foodservices Ltd		1,679,674
Attorney General	536,602	
Solicitor General	1,143,072	
Donald, R & Donald, S.		80,714
Social Services and Housing	80,714	
Donaldson, B		40,210
Social Services and Housing	40,210	
Donaldson, L & Donaldson, E		14,283
Social Services and Housing	14,283	
Donaldsons Drug		13,436
Health	9,992	
Social Services and Housing	3,444	
Donex Pharmacy & Department Store		373,091
Health	366,959	
Social Services and Housing	6,132	
Donnelly, C		14,042
Social Services and Housing	14,042	
Donovan, D		59,314
Social Services and Housing	59,314	
Donovan, M		13,185
Social Services and Housing	13,185	
Dorsett, R & Dorsett, M		10,184
Social Services and Housing	10,184	
Doucet, J C & Doucet, I		26,203
Social Services and Housing	26,203	
Douglas & McIntyre Ltd		45,000
Municipal Affairs, Recreation and Culture	45,000	
Douglas Centre for Enterprise Development		34,000
Economic Development	17,500	
Regional Development	16,500	
Douglas College		29,398,287
Advanced Education and Job Training	29,195,715	
Attorney General	14,310	
Education	73,700	
Environment	2,000	
Health	62,879	
Lottery Fund	961	
Municipal Affairs, Recreation and Culture	440	
Social Services and Housing	2,765	
Solicitor General	45,517	
Douglas College Early Childhood Education Society		36,330
Social Services and Housing	36,330	
Douglas Lake Cattle Co Ltd		14,244
Advanced Education and Job Training	5,400	
Agriculture and Fisheries	8,844	
Douglas Park Community Association		18,837
Social Services and Housing	18,837	
Douglas Pharmacy		33,543
Health	33,543	
Douglas, A		22,760
Social Services and Housing	22,760	
Dove Transport		26,124
Social Services and Housing	26,124	
Dowe, F L		13,736
Social Services and Housing	13,736	
Dowle, B		21,458
Health	12,654	
Social Services and Housing	8,804	
Downey Enterprises Ltd		923,236
Social Services and Housing	923,236	
Downs Enterprises Ltd		235,528
Health	167,776	
Social Services and Housing	67,752	
Downtown Blanshard Advisory Committee		172,134
Attorney General	13,110	
Social Services and Housing	145,914	
Solicitor General	13,110	
Downtown Community Clinic Pharmacy		91,925
Health	91,925	
Downtown Eastside Residence Association		81,735
Social Services and Housing	81,735	
Downtown Eastside Youth Activities Society		195,344
Social Services and Housing	195,344	

	Ministry $	Total $
Downtown Revitalization Program		5,000,000
Lottery Fund	5,000,000	
Doyle, B		16,808
Social Services and Housing	16,808	
Doyle, J		23,995
Social Services and Housing	23,995	
Draper, J		22,457
Social Services and Housing	22,457	
Driscoll, D		25,212
Social Services and Housing	25,212	
Drug Centre, The		123,486
Health	122,508	
Social Services and Housing	978	
Drugs Plus		143,744
Health	142,781	
Social Services and Housing	963	
Drysdale, E R, Dr		56,685
Health	56,685	
Dubois, W.		138,309
Social Services and Housing	138,309	
Duecks Daycare Centre		26,858
Social Services and Housing	26,858	
Duke of Edinburgh Awards		41,827
Education	40,000	
Social Services and Housing	1,827	
Duke Residence		261,428
Health	259,572	
Social Services and Housing	1,856	
Dula, A		27,100
Health	4,810	
Social Services and Housing	22,290	
Duncan & District Association for the Mentally Retarded		271,048
Social Services and Housing	271,048	
Duncan & District Association for the Mentally Handicapped		670,941
Health	201,196	
Social Services and Housing	469,745	
Duncan Christian School Association		297,556
Education	297,556	
Duncan Day Care Society, The		71,120
Social Services and Housing	71,120	
Duncan Farms Ltd		13,337
Agriculture and Fisheries	11,918	
Economic Development	1,419	
Dundarave Terrace Pharmacy		160,235
Health	160,166	
Social Services and Housing	69	
Dunlevy Ranch Ltd		14,759
Agriculture and Fisheries	14,759	
Dunne, S		22,896
Social Services and Housing	22,896	
Dunrovin Park (1974) Society		751,444
Advanced Education and Job Training	4,924	
Health	746,520	
Dunstan House Daycare		20,575
Social Services and Housing	20,575	
Dupuis, R		13,824
Social Services and Housing	13,824	
Durand Creek Water Users		13,485
Agriculture and Fisheries	13,485	
Durand Manor		11,936
Social Services and Housing	11,936	
Durand Special Care Society, Henry M		406,898
Health	406,898	
Durrs Green Acres		93,591
Health	11,982	
Social Services and Housing	81,609	
Dusch, J.		13,956
Social Services and Housing	13,956	
Dworkin-Pogson & Associates		105,716
Social Services and Housing	105,716	
Dycks Pharmacists		1,243,423
Health	1,241,019	
Social Services and Housing	2,404	
Dyke, R		14,683
Social Services and Housing	14,683	
Dynamic Farms Inc		13,936
Advanced Education and Job Training	1,000	
Agriculture and Fisheries	12,936	
Eagle Drugs Ltd		154,357
Health	154,080	
Social Services and Housing	277	
Eagle Valley I D A Pharmacy Ltd		121,920
Health	121,408	
Social Services and Housing	512	
Eagleridge Daycare		32,422
Social Services and Housing	32,422	
Easi Lift Space Savers Inc		70,000
Lottery Fund	70,000	
East Kelowna Daycare		12,542
Social Services and Housing	12,542	
East Kootenay Community College		9,132,145
Advanced Education and Job Training	9,067,872	
Education	19,525	
Lottery Fund	128	
Municipal Affairs, Recreation and Culture	160	
Social Services and Housing	44,460	
East Kootenay Foster Parent Association		14,180
Social Services and Housing	14,180	
East Kootenay Mental Health Society		116,777
Health	98,198	
Social Services and Housing	18,579	
East Kootenay Regional Hospital District		37,333
Health	37,333	
East Kootenay Union Board of Health		253,576
Health	20,931	
Labour and Consumer Services	232,645	
East Vancouver Community Services Society		206,972
Advanced Education and Job Training	13,461	
Labour and Consumer Services	10,000	
Social Services and Housing	183,511	
East Vancouver Montessori Day Care		20,851
Social Services and Housing	20,851	
Easter Seals Telethon		15,000
Lottery Fund	15,000	
Eastman, H Farm		10,111
Agriculture and Fisheries	10,111	
Easton, M		23,532
Social Services and Housing	23,532	
Easy Life		17,803
Social Services and Housing	17,803	
Easy-Out Independent Life Skills Society		110,196
Social Services and Housing	110,196	
Eaton Co Ltd, T, The		51,970
Health	37,157	
Social Services and Housing	14,813	
Eatons Pharmacy Ltd		320,741
Health	320,741	
Eaves, D, Dr		92,731
Health	92,696	
Social Services and Housing	35	
Edam Performing Arts Society		14,500
Lottery Fund	14,500	
Ede, L & Ede, L.		57,627
Social Services and Housing	57,627	
Eden Rest Home		987,869
Health	980,870	
Social Services and Housing	6,999	
Edenridge Day Care Centre		39,841
Social Services and Housing	39,841	
Edgar, D		17,087
Social Services and Housing	17,087	
Edgehill Manor		77,591
Social Services and Housing	77,591	
Edgewater Recreation & Hall Board		25,428
Lottery Fund	25,428	
Edka Investco Inc		13,999
Social Services and Housing	13,999	
Edmonds Pharmadrugs		209,896
Health	209,896	
Educa-Centre		61,500
Education	61,500	
Edward Milne Community School		10,450
Advanced Education and Job Training	7,500	
Lottery Fund	2,500	
Tourism and Provincial Secretary	450	
Edwards, J & Edwards, W		72,555
Social Services and Housing	72,555	
Edwards, L.		10,495
Advanced Education and Job Training	1,416	
Agriculture and Fisheries	9,079	
Edwards, S.		10,288
Social Services and Housing	10,288	
Edzerza, K		58,731
Social Services and Housing	58,731	
Eely, V		30,259
Social Services and Housing	30,259	
Ehattesaht Indian Band		261,541
Labour and Consumer Services	261,541	
Elder, W		35,711
Social Services and Housing	35,711	
Elders & Deacons of the Church of Christ		63,984
Education	63,984	
Eldrige, C.		24,807
Social Services and Housing	24,807	
Electrical Construction Industry Joint Apprenticeship Journeyman Retraining Committee		39,096
Advanced Education and Job Training	39,096	
Electro Moshun Enterprises Ltd		12,931
Social Services and Housing	12,931	
Elgin Pharmacy		112,905
Health	112,829	
Social Services and Housing	76	
Elizabeth Rest Home		45,849
Health	38,850	
Social Services and Housing	6,999	
Elk Valley Home Support Society		204,171
Health	127,772	
Social Services and Housing	76,399	
Elk/Beaver Lake Equestrian Society		10,000
Lottery Fund	10,000	

	Ministry $	Total $
Elkford & District Diagnostic & Treatment Centre Society		363,922
Health	363,922	
Elkink Ranch Ltd		19,760
Agriculture and Fisheries	19,760	
Elkroy Benevolent Society		47,036
Social Services and Housing	47,036	
Elks Purple Cross Fund, The		142,000
Health	142,000	
Ellington, V		20,244
Social Services and Housing	20,244	
Ellis, G		12,320
Agriculture and Fisheries	12,320	
Ellis, O F, Dr.		50,247
Health	50,247	
Elsdon, I		76,733
Social Services and Housing	76,733	
Elstone, E		13,653
Social Services and Housing	13,653	
Elterman, M F		41,430
Attorney General	13,020	
Health	3,100	
Social Services and Housing	200	
Solicitor General	25,110	
Emergency Assistance		170,586
Attorney General	3,778	
Solicitor General	166,808	
Emily Carr College of Art & Design		7,449,090
Advanced Education and Job Training	7,408,715	
Education	6,875	
Municipal Affairs, Recreation and Culture	33,500	
Emmas		77,670
Social Services and Housing	77,670	
Employment & Training Initiatives		315,535
Advanced Education and Job Training	315,535	
Encounters with Canada		38,525
Education	38,525	
Enderby & District Curling Club		30,000
Lottery Fund	30,000	
Enderby & District Homemakers Society		180,403
Health	180,403	
Enderby & District Lions Club		22,847
Lottery Fund	22,847	
Enderby Evangelical Chapel		128,142
Education	128,142	
Endicott Centre		110,713
Health	110,713	
Eng, S		17,642
Social Services and Housing	17,642	
England & Associates, G D M		19,564
Attorney General	7,130	
Solicitor General	12,434	
England, R		10,499
Health	10,499	
English Bay Apartment Hotel		20,972
Social Services and Housing	20,972	
English Manor Rest Home (1978)		222,779
Health	117,816	
Social Services and Housing	104,963	
Enid Guest Home		14,392
Health	7,393	
Social Services and Housing	6,999	
Enowkin Centre		27,000
Education	27,000	
Epp, G		17,335
Social Services and Housing	17,335	
Equalization Grant Payments		16,049,670
Advanced Education and Job Training	16,049,670	
Erickson, G		51,299
Social Services and Housing	51,299	
Ericksons Artificial Eyes Ltd		60,735
Health	60,735	
Erikson, I C		27,740
Social Services and Housing	27,740	
Esquimalt Neighbourhood House Society		100,837
Health	3,200	
Social Services and Housing	97,637	
Esterreicher, E		57,529
Social Services and Housing	57,529	
Estevan Pharmacy		156,981
Health	156,981	
Euler, S & Sauve, F		14,914
Social Services and Housing	14,914	
Eurotile Manufacturing B C Ltd		17,404
Economic Development	2,000	
Social Services and Housing	15,404	
Evangelical Education Society		151,876
Education	151,876	
Evans, W		19,644
Agriculture and Fisheries	2,291	
Social Services and Housing	17,353	
Everett Rest Home		118,530
Health	99,410	
Social Services and Housing	19,120	
Evergreen Baptist Care Society		2,139,270
Health	2,132,271	
Social Services and Housing	6,999	
Evergreen Independent School Society		74,503
Education	62,835	
Lottery Fund	11,668	
Evergreen Pharmacy		172,901
Attorney General	7	
Health	172,702	
Social Services and Housing	192	
Ewing, V		14,639
Health	14,639	
Excelsior Hog Farm		22,069
Agriculture and Fisheries	22,069	
Exclusively Yours		48,366
Health	47,837	
Social Services and Housing	529	
Extendicare Health Services Inc.		1,404,599
Health	1,404,404	
Social Services and Housing	195	
Extra Foods		72,262
Social Services and Housing	72,262	
Eye Masters Ltd		22,747
Social Services and Housing	22,747	
Eyes Multi Media Productions Inc, The		20,750
Lottery Fund	20,750	
Eyolfsons Pharmacy Ltd		158,610
Health	158,610	
Fair Haven United Church Home Burnaby		283,245
Health	276,246	
Social Services and Housing	6,999	
Fair Haven United Church Home, The		851,019
Health	839,216	
Social Services and Housing	11,803	
Fairfield Early Childhood Centre		20,816
Social Services and Housing	20,816	
Fairfield Health Centre Pharmacy		72,804
Health	72,804	
Fairfield Homecare Services Society		552,279
Health	546,913	
Social Services and Housing	5,366	
Fairfield Out of School Care		11,690
Social Services and Housing	11,690	
Fairfield Pharmacy		301,407
Health	301,149	
Social Services and Housing	258	
Fairhurst, J & Fairhurst, R		11,789
Social Services and Housing	11,789	
Fairmont Hot Springs Resort Ltd		11,000
Transportation and Highways	11,000	
Fairway Drug Mart		128,367
Health	127,987	
Social Services and Housing	380	
Fairway Holdings Ltd		16,807
Social Services and Housing	16,807	
Fairway Place		34,997
Social Services and Housing	34,997	
Falk & Sons Ltd, H H		16,527
Agriculture and Fisheries	16,527	
Falk, E		14,868
Social Services and Housing	14,868	
Falkins McIntosh Reed & Stenhouse		53,398
Advanced Education and Job Training	7,560	
Education	45,838	
Falkland & District Chamber of Commerce		67,442
Advanced Education and Job Training	3,347	
Lottery Fund	10,540	
Social Services and Housing	53,555	
Falkland & District Community Association		17,959
Social Services and Housing	17,959	
False Creek Recreation Association		14,070
Social Services and Housing	14,070	
False Creek Residence		599,641
Health	599,219	
Social Services and Housing	422	
Family Drugs		109,487
Health	108,560	
Social Services and Housing	927	
Family Focus Society		18,000
Education	3,000	
Health	10,000	
Social Services and Housing	5,000	
Family Project Society		498,887
Social Services and Housing	498,887	
Family Services of Greater Vancouver		1,671,378
Attorney General	35,000	
Health	50,571	
Labour and Consumer Services	112,215	
Social Services and Housing	1,473,592	
Fancourt-Michell, M D		11,808
Social Services and Housing	11,808	
Farrell, E		75,592
Social Services and Housing	75,592	

	Ministry $	Total $
Fashion Foundations		60,806
Health	59,906	
Social Services and Housing	900	
Fast, D, Dr		67,557
Health	67,557	
Faulks, L & Faulks, L		14,659
Social Services and Housing	14,659	
Favel, I		11,047
Social Services and Housing	11,047	
Fawdrey, S		26,400
Health	26,400	
Fay, P J, Dr		18,315
Labour and Consumer Services	18,300	
Social Services and Housing	15	
Fearing Super Drugs		10,591
Health	10,553	
Social Services and Housing	38	
Featherstone, P		42,411
Health	42,411	
Federal Business Development Bank		126,200
Advanced Education and Job Training	94,000	
Attorney General	200	
Regional Development	32,000	
Federation of B C Writers		77,726
Municipal Affairs, Recreation and Culture	54,375	
Social Services and Housing	23,351	
Federation of Independent School Association		33,592
Education	33,592	
Federation of Mountain Clubs of B C		37,500
Lottery Fund	37,500	
Fehr, C		11,321
Social Services and Housing	11,321	
Fellowship of Regular Baptist Churches		62,092
Attorney General	29,635	
Solicitor General	32,457	
Fend Players Society		13,418
Advanced Education and Job Training	918	
Health	6,000	
Social Services and Housing	6,000	
Solicitor General	500	
Fenner, M		29,362
Social Services and Housing	29,362	
Fenton, H		47,316
Social Services and Housing	47,316	
Fernie & District Home Support Society		279,806
Health	236,519	
Social Services and Housing	43,287	
Fernie Curling Club		34,771
Lottery Fund	34,771	
Fernie District Hospital Society		3,404,815
Health	3,404,815	
Fernie Family Centre		127,500
Lottery Fund	127,500	
Fernie Public Library Association		19,082
Tourism and Provincial Secretary	19,082	
Fernie School District 1		16,123,505
Education	16,120,565	
Lottery Fund	2,940	
Fernwood Community Centre		82,170
Social Services and Housing	82,170	
Fernwood Home Support Services		877,418
Health	859,019	
Social Services and Housing	18,399	
Fernwood House Society		229,663
Social Services and Housing	229,663	
Festival Concert Society		208,000
Lottery Fund	208,000	
Festival of the Arts Society		800,000
Lottery Fund	800,000	
Festival of the Written Arts		14,000
Municipal Affairs, Recreation and Culture	14,000	
Fete Colombienne Des Enfants		15,000
Education	15,000	
Fields Stores Ltd		28,804
Social Services and Housing	28,804	
Fifth Avenue Pharmacy Ltd		186,548
Health	186,477	
Social Services and Housing	19	
Solicitor General	52	
Fike, S D, Dr		11,563
Labour and Consumer Services	11,468	
Social Services and Housing	95	
Filberg Lodge & Park Association		18,462
Social Services and Housing	18,462	
Film Development Society of B C		8,500,000
Lottery Fund	8,500,000	
Financial Post Information Service		12,500
Regional Development	12,500	
Finch, L		10,905
Social Services and Housing	10,905	
Fink, E		25,826
Social Services and Housing	25,826	
Finlandia Consultant Pharmacy		325,275
Health	324,783	
Social Services and Housing	492	

	Ministry $	Total $
Finnegan, W T, Dr		24,047
Social Services and Housing	24,047	
Finning Ltd		21,521
Advanced Education and Job Training	21,521	
Finnish Canadian Rest Home		501,021
Health	495,348	
Social Services and Housing	5,673	
Finnish Manor		974,192
Health	967,193	
Social Services and Housing	6,999	
Fir Acres Estate		95,326
Social Services and Housing	95,326	
Fir Park Village		1,278,124
Health	1,245,919	
Social Services and Housing	32,205	
Fir Park Village Adult Day Care		101,703
Health	101,703	
Firegate Silvicultural Services Ltd		19,894
Advanced Education and Job Training	19,894	
Firehall Theatre Society		26,900
Municipal Affairs, Recreation and Culture	26,900	
First Baptist Church of Quesnel		15,566
Education	15,566	
First Memorial Services Ltd		18,636
Social Services and Housing	18,636	
First Mennonite Church Society for the Mentally Handicapped		198,582
Social Services and Housing	198,582	
First Pacific Theatre Society		31,125
Labour and Consumer Services	30,000	
Lottery Fund	1,125	
First Presbyterian Church		29,150
Health	29,150	
First Vancouver Theatre Space Society		22,500
Municipal Affairs, Recreation and Culture	22,500	
Fischer, C		14,846
Social Services and Housing	14,846	
Fisher's Drug Store		213,134
Health	210,378	
Social Services and Housing	2,756	
Fisher, K		22,768
Social Services and Housing	22,768	
Fisheries Council of B C		150,000
Agriculture and Fisheries	150,000	
Fishley, A		33,112
Social Services and Housing	33,112	
Fitz, H		29,431
Health	29,431	
Fitzgerald, D		13,870
Social Services and Housing	13,870	
Fitzhenry & Whiteside Ltd		14,670
Advanced Education and Job Training	14,670	
Fleck Bros		14,508
Attorney General	12	
Social Services and Housing	14,496	
Flekke, B		19,047
Social Services and Housing	19,047	
Fleming Rest Home		294,988
Health	275,681	
Social Services and Housing	19,307	
Focus Foundation		76,372
Attorney General	20,663	
Solicitor General	55,709	
Focus Optical		18,487
Social Services and Housing	18,487	
Fogarty, R		15,100
Social Services and Housing	15,100	
Fokuhl, C		114,291
Social Services and Housing	114,291	
Foley, D		10,863
Agriculture and Fisheries	10,863	
Follower Boarding Home		114,192
Social Services and Housing	114,192	
Forbes, S		11,328
Social Services and Housing	11,328	
Ford, E		27,503
Social Services and Housing	27,503	
Forensic Psychiatric Institute		60,120
Social Services and Housing	60,120	
Forest Industrial Relations Ltd		17,000
Advanced Education and Job Training	17,000	
Forest Lawn Cemetery Co.		11,132
Social Services and Housing	11,132	
Forintek Canada Corp		6,700,000
Forests	6,700,000	
Forster, H & Forster, D		15,222
Social Services and Housing	15,222	
Forsyth, B		22,322
Social Services and Housing	22,322	
Fort Alcohol & Drug Society		132,406
Labour and Consumer Services	132,406	
Fort Langley Drugs		123,206
Health	122,681	
Social Services and Housing	525	

	Ministry $	Total $
Fort Nelson Drug Store (1971) Ltd		42,751
Health	42,516	
Social Services and Housing	235	
Fort Nelson Hospital Society		1,899,220
Health	1,899,220	
Fort Nelson Indian Band		37,880
Advanced Education and Job Training	630	
Social Services and Housing	37,250	
Fort Nelson Mens Hostel		10,080
Social Services and Housing	10,080	
Fort Nelson Public Library Association		12,880
Tourism and Provincial Secretary	12,880	
Fort Nelson School District 81		5,223,391
Education	5,182,137	
Lottery Fund	3,000	
Social Services and Housing	38,254	
Fort Nelson-Liard Native Friendship Society		91,665
Advanced Education and Job Training	8,348	
Health	4,000	
Labour and Consumer Services	22,215	
Lottery Fund	10,000	
Native Affairs	19,000	
Social Services and Housing	27,102	
Tourism and Provincial Secretary	1,000	
Fort St John & District Chamber of Commerce		14,103
Advanced Education and Job Training	7,653	
Economic Development	1,750	
Regional Development	3,500	
Tourism and Provincial Secretary	1,200	
Fort St John & District Hospital Society		6,377,216
Health	6,283,488	
Labour and Consumer Services	93,728	
Fort St John Association for the Mentally Handicapped		503,286
Advanced Education and Job Training	1,911	
Health	113,200	
Social Services and Housing	388,175	
Fort St John Christian School Society		14,613
Education	14,613	
Fort St John Curling Club		12,338
Lottery Fund	12,338	
Fort St John Foster Parents Association		23,605
Social Services and Housing	23,605	
Fort St John Friendship Society		63,920
Labour and Consumer Services	22,215	
Native Affairs	19,000	
Social Services and Housing	22,705	
Fort St John General Hospital		39,053
Attorney General	146	
Health	38,510	
Social Services and Housing	335	
Solicitor General	62	
Fort St John Life Line Society		26,902
Attorney General	6,726	
Solicitor General	20,176	
Fort St John Public Library Association		23,150
Advanced Education and Job Training	925	
Tourism and Provincial Secretary	22,225	
Fort St John Rotary Projects Society		33,866
Lottery Fund	33,866	
Fort St John Secondary Correspondence School		54,087
Education	54,087	
Foster Foundation Society, David		24,000
Lottery Fund	24,000	
Foster Home Program & Child-In-Care		27,781,033
Social Services and Housing	27,781,033	
Foster Shoe Corp Ltd		18,522
Social Services and Housing	18,522	
Foster, P & Foster, C		11,185
Social Services and Housing	11,185	
Foul Bay Lodge		113,376
Health	77,227	
Social Services and Housing	36,149	
Four All Seasons Management Ltd		259,130
Health	259,130	
Four All Seasons Retirement Lodge		22,321
Health	14,807	
Social Services and Housing	7,514	
Four Seasons Guest Lodge		153,579
Health	79,293	
Social Services and Housing	74,286	
Fournier, E & Fournier, A		102,596
Social Services and Housing	102,596	
Foursquare Gospel Church of Canada		53,460
Attorney General	20,401	
Solicitor General	33,059	
Fox Medical Research Foundation, Terry		920,842
Economic Development	385,574	
Regional Development	535,268	
Foyer Maillard		210,827
Health	210,827	
Franciscan Sisters Day Care		23,397
Social Services and Housing	23,397	
Frank, D & Whitty, E		351,563
Social Services and Housing	351,563	
Fransblow, P P, Dr.		12,230
Social Services and Housing	12,230	
Fraser Academy Association		207,137
Education	207,137	
Fraser Canyon Hospital Association		2,656,388
Health	2,656,388	
Fraser Cheam Home Support Services Society		1,090,328
Advanced Education and Job Training	1,386	
Health	1,088,567	
Social Services and Housing	375	
Fraser Drugs		319,352
Health	319,296	
Social Services and Housing	56	
Fraser House Society		184,870
Labour and Consumer Services	184,870	
Fraser Lake & District Health Society		292,310
Health	292,310	
Fraser Lake Community Society & Crisis Line		35,537
Health	35,537	
Fraser Regional Justice Initiatives Association		58,793
Attorney General	58,793	
Fraser River Harbour Commission		46,824
Environment	46,824	
Fraser Valley Alcoholism Society		707,239
Labour and Consumer Services	707,239	
Fraser Valley College		14,752,868
Advanced Education and Job Training	14,677,712	
Education	58,850	
Lottery Fund	235	
Municipal Affairs, Recreation and Culture	940	
Social Services and Housing	15,131	
Fraser Valley Duck & Goose Ltd		15,553
Agriculture and Fisheries	15,553	
Fraser Valley Milk Producers Co-operative Association		20,837
Advanced Education and Job Training	3,650	
Agriculture and Fisheries	17,187	
Fraser Valley Regional Library		854,814
Lottery Fund	11,461	
Tourism and Provincial Secretary	843,353	
Fraser Valley Society for Children With Learning Disabilities		114,161
Education	114,161	
Fraser Valley Strawberry Growers Association		24,014
Agriculture and Fisheries	24,014	
Fraser, D & Fraser, T		22,907
Social Services and Housing	22,907	
Fraser, L, Dr		13,911
Social Services and Housing	13,911	
Fraser-Burrard Hospital Society		37,378
Health	15,000	
Labour and Consumer Services	277	
Social Services and Housing	22,101	
Fraser-Burrard Hospital Society—(Eagle Ridge)		16,667
Health	16,667	
Fraser-Burrard Hospital Society—(Royal Columbian)		89,860,315
Health	89,860,315	
Fraser-Cheam Regional Hospital District		38,073
Health	38,073	
Fraser-Fort George Museum Society		43,692
Lottery Fund	16,167	
Social Services and Housing	27,525	
Fraser-Fort George Regional Hospital District		43,753
Health	43,753	
Fraserside Community Services Society		471,863
Health	223,753	
Labour and Consumer Services	87,215	
Social Services and Housing	160,895	
Fraserview Intermediate Care Lodge Co Ltd		806,246
Health	804,572	
Social Services and Housing	1,674	
Frayling, L		34,579
Social Services and Housing	34,579	
Freds Pharmacy Ltd		691,172
Health	686,173	
Social Services and Housing	4,999	
Free Methodist Church Daycare Centre		53,629
Social Services and Housing	53,629	
Freeman, R		20,305
Attorney General	7,130	
Solicitor General	13,175	
Freeman, T & Freeman, L		67,812
Social Services and Housing	67,812	
Frei, K		22,494
Social Services and Housing	22,494	
Fremlin Emergency Home Co Ltd		579,948
Social Services and Housing	579,948	
French Language Programs		361,308
Education	361,308	
Fresgo Inn Restaurant		11,262
Social Services and Housing	11,262	
Friends of Barkerville Historical Society		66,847
Social Services and Housing	66,847	
Friends of the Royal B C Museum		34,943
Energy, Mines and Petroleum Resources	34,943	

	Ministry $	Total $
Friendship House Association of Prince Rupert		29,695
Labour and Consumer Services	22,215	
Native Affairs	7,480	
Friendship House Hostel		120,574
Social Services and Housing	120,574	
Friendship House Nursery School		77,995
Social Services and Housing	77,995	
Friesen, W H, Dr		77,740
Advanced Education and Job Training	64	
Health	77,676	
Front Street Pharmacy		89,592
Health	88,732	
Social Services and Housing	860	
Fruitvale Christian Fellowship		10,498
Education	10,498	
Fruitvale Pharmacy Ltd		119,826
Advanced Education and Job Training	1,008	
Attorney General	23	
Health	118,745	
Solicitor General	50	
Fry Society of B C, Elizabeth		2,317,846
Attorney General	375,551	
Health	4,500	
Labour and Consumer Services	93,597	
Social Services and Housing	1,712,759	
Solicitor General	131,439	
Fuentebella, A		83,449
Health	38,342	
Social Services and Housing	45,107	
Full Gospel Christian Fellowship of Prince George		18,996
Education	18,996	
Full-Life Service Society, The		676,818
Social Services and Housing	676,818	
Fuller, M		40,531
Social Services and Housing	40,531	
Fuller, P, Dr		56,299
Health	56,299	
Fullerton, W		11,088
Health	11,088	
Fulton Centre, Margaret		181,503
Health	181,503	
Fun Care Early Childhood Centre		22,112
Social Services and Housing	22,112	
Fung Livestock & Farming Inc		31,954
Agriculture and Fisheries	31,954	
Fung, D		37,680
Agriculture and Fisheries	37,680	
Fung, D A, Dr.		52,670
Health	52,670	
Fung, S & Fung, D		113,600
Agriculture and Fisheries	113,600	
Funk, B & Funk, A		39,339
Social Services and Housing	39,339	
Fur Institute of Canada		17,000
Environment	17,000	
Fus, N		40,987
Social Services and Housing	40,987	
Future Focus Optical		12,433
Social Services and Housing	12,433	
Fyles, J T		12,500
Energy, Mines and Petroleum Resources	12,500	
Gabriel, E		23,153
Social Services and Housing	23,153	
Gabriola Island Homemakers Services		80,346
Health	78,720	
Social Services and Housing	1,626	
Gadd, K		37,929
Social Services and Housing	37,929	
Gaete, P.		31,162
Social Services and Housing	31,162	
Gagne, A, Dr		39,552
Health	39,552	
Galay, K		20,838
Social Services and Housing	20,838	
Gallaudet University		48,887
Advanced Education and Job Training	48,887	
Galloway Ellis Drugs (1965) Ltd		121,713
Health	121,680	
Social Services and Housing	33	
Ganges Educational Society		38,078
Education	38,078	
Gant's Pharmacy 2		387,083
Health	387,083	
Garcia, A & Garcia, S		15,034
Social Services and Housing	15,034	
Garden Fresh Food Concentrates Inc		98,971
Agriculture and Fisheries	98,971	
Garden Manor Intermediate Care Home (1984) Ltd.		24,907
Health	24,907	
Garden Manor Rest Home		251,691
Health	251,691	
Gardner Manor		70,129
Social Services and Housing	70,129	
Gardner, E R		10,951
Health	7,396	
Social Services and Housing	3,555	
Gardner, J		23,040
Agriculture and Fisheries	23,040	
Gardner, W		16,725
Health	16,725	
Gardner, W, Dr		93,659
Health	93,659	
Gardner, Y		68,200
Social Services and Housing	68,200	
Gardom Lake Rest Home		95,892
Advanced Education and Job Training	2,232	
Health	93,660	
Garenkooper, L & Garenkooper, J.		30,725
Social Services and Housing	30,725	
Garlane Pharmacy		1,046,144
Advanced Education and Job Training	2,112	
Health	1,037,315	
Social Services and Housing	6,717	
Garlane Prescriptions 4		146,594
Health	146,594	
Garthe, G		51,183
Social Services and Housing	51,183	
Gatehouse Montessori School Society, The		14,909
Education	14,672	
Social Services and Housing	237	
Gateway House Society		958,378
Social Services and Housing	958,378	
Gaumont Residence		126,980
Health	75,376	
Social Services and Housing	51,604	
Gaumont, D G		11,978
Social Services and Housing	11,978	
Gauthier, D.		11,597
Health	7,066	
Social Services and Housing	4,531	
Gauthier, M		49,338
Social Services and Housing	49,338	
Gauvin, J		12,999
Social Services and Housing	12,999	
Gawthrop, P C, Dr.		25,788
Attorney General	127	
Labour and Consumer Services	24,748	
Social Services and Housing	26	
Solicitor General	887	
Gear, M G.		41,312
Health	20,748	
Social Services and Housing	20,564	
Geary & McKinney		94,783
Social Services and Housing	94,783	
Gedak, G K, Dr		21,531
Social Services and Housing	21,531	
Geddes, P		16,680
Social Services and Housing	16,680	
Geddes, P		84,931
Social Services and Housing	84,931	
Gehring, R.		21,439
Social Services and Housing	21,439	
Geier, S		42,846
Social Services and Housing	42,846	
Gellatly Bay Aquatic Park Society		10,207
Lottery Fund	10,207	
Genelle T V Co-operative Society		12,765
Lottery Fund	12,765	
General Cybernetics Corp		16,071
Advanced Education and Job Training	16,071	
General Drugs 10		44,894
Health	44,894	
General Drugs 11		45,839
Health	45,795	
Social Services and Housing	44	
General Drugs 12		86,958
Health	86,666	
Social Services and Housing	292	
General Drugs 13		34,661
Health	34,661	
General Drugs 14		59,629
Health	59,510	
Social Services and Housing	119	
General Drugs 15		132,614
Health	131,802	
Social Services and Housing	812	
General Drugs 17		59,479
Health	59,323	
Social Services and Housing	156	
General Drugs 18		128,862
Health	128,465	
Social Services and Housing	397	
General Drugs 19		46,736
Health	46,736	
Generation II Orthotics Inc.		16,841
Social Services and Housing	16,275	
Solicitor General	566	

	Ministry $	Total $
Gent, F.	●	38,681
Social Services and Housing	38,681	
German Canadian Benevolent Society Home		2,115,069
Health	2,100,198	
Social Services and Housing	14,871	
Getz, C		28,195
Social Services and Housing	28,195	
Getz, C & Getz, R		20,042
Social Services and Housing	20,042	
Ghaed, M A, Dr		12,919
Health	12,835	
Social Services and Housing	84	
Gibb, W J		34,500
Attorney General	11,500	
Solicitor General	23,000	
Gibsons & District Chamber of Commerce		10,899
Advanced Education and Job Training	7,649	
Economic Development	1,250	
Regional Development	2,000	
Gibsons Winter Club		15,110
Lottery Fund	15,110	
Giebelhaus, M		15,452
Social Services and Housing	15,452	
Giesbrecht, K		27,895
Agriculture and Fisheries	6,449	
Social Services and Housing	21,446	
Gignac, Y & Gignac, J		65,244
Social Services and Housing	65,244	
Giles, D & Giles, M		12,194
Social Services and Housing	12,194	
Gilks, S		28,315
Social Services and Housing	28,315	
Gillies Bay Improvement District		20,907
Lottery Fund	20,907	
Gingell, C		59,557
Health	59,557	
Gingerbread Playschool		22,998
Social Services and Housing	22,998	
Ginter, S		16,556
Health	9,557	
Social Services and Housing	6,999	
Girl Guides of Canada B C Council		24,876
Advanced Education and Job Training	2,436	
Lottery Fund	22,260	
Social Services and Housing	180	
Girling Prosthetics Clinic Ltd		148,053
Health	148,053	
Gitanyow Independent School Society		34,200
Lottery Fund	34,200	
Gitksan-Wet'Suwet'En Education Society		75,761
Social Services and Housing	75,761	
Gitsegukla Band Council		150,589
Attorney General	430	
Lottery Fund	150,000	
Solicitor General	159	
Gittens, C		26,832
Social Services and Housing	26,832	
Glacier View Lodge		1,321,526
Health	1,321,526	
Glacier View Lodge Adult Day Care		64,558
Health	64,558	
Glackman, W, Dr		29,760
Health	29,760	
Glad Tidings Fellowship—Chilliwack		36,753
Education	36,753	
Glad Tidings Tabernacle		27,139
Education	27,139	
Gladwin Pharmacy		124,455
Advanced Education and Job Training	1,835	
Health	122,402	
Social Services and Housing	218	
Gladysz Farms Ltd		21,826
Agriculture and Fisheries	21,826	
Gladysz, G		14,078
Agriculture and Fisheries	14,078	
Glen Brae Private Hospital (1974) Ltd		426,396
Health	419,521	
Social Services and Housing	6,875	
Glen Hospital Inc.		1,720,179
Health	1,720,179	
Glen Hospital Ltd.		62,829
Social Services and Housing	62,829	
Glenaird Hotel Ltd.		16,940
Social Services and Housing	16,940	
Glenayre Learning Centre (1987) Ltd		286,406
Education	8,059	
Social Services and Housing	278,347	
Glenayre Learning Centre Ltd		38,132
Social Services and Housing	38,132	
Glendale Lodge Society		15,095,743
Health	15,092,770	
Social Services and Housing	2,973	
Glenhaven Memorial Chapel Ltd		83,873
Social Services and Housing	83,873	
Glenlyon-Norfolk School Society		862,677
Advanced Education and Job Training	1,098	
Education	861,493	
Lottery Fund	86	
Glenside Resident		20,096
Health	261	
Social Services and Housing	19,835	
Globe 90		60,000
Environment	60,000	
Gobert, R.		15,000
Health	15,000	
Godfrey, T K		33,932
Social Services and Housing	33,932	
Godsell, S, Dr.		32,033
Labour and Consumer Services	31,998	
Social Services and Housing	35	
Goertzen, R, Goertzen, C & Sundance Farm		14,435
Advanced Education and Job Training	1,560	
Agriculture and Fisheries	12,875	
Gold River Health Clinic		17,035
Health	2,820	
Labour and Consumer Services	14,215	
Gold River Health Clinic Society		307,741
Health	307,741	
Golden & District Chamber of Commerce		19,391
Advanced Education and Job Training	10,141	
Economic Development	1,500	
Regional Development	1,000	
Tourism and Provincial Secretary	6,750	
Golden & District General Hospital Society		2,250,154
Health	2,250,154	
Golden & District Home Support Society		127,705
Health	114,829	
Social Services and Housing	12,876	
Golden Child Care Society		36,517
Social Services and Housing	36,517	
Golden Community Resources Society		36,417
Attorney General	800	
Social Services and Housing	34,017	
Solicitor General	1,600	
Golden Drugmart Ltd		136,648
Health	135,874	
Social Services and Housing	774	
Golden Ears Retirement Centre, The		591,608
Health	591,608	
Golden Family Service Center Society		51,355
Labour and Consumer Services	21,355	
Social Services and Housing	30,000	
Golden School District 18		5,124,602
Education	5,100,521	
Lottery Fund	2,750	
Social Services and Housing	21,331	
Golden, R, Dr.		11,835
Health	11,835	
Golding, S L		10,850
Health	10,850	
Gong Pharmacy Ltd.		98,904
Health	98,706	
Social Services and Housing	198	
Gonzales Pharmacy 1986 Ltd		149,890
Health	146,428	
Social Services and Housing	3,462	
Good Shepherd Daycare		17,023
Social Services and Housing	17,023	
Good Shepherd Rest Home Ltd		155,148
Health	106,403	
Social Services and Housing	48,745	
Goodwill Enterprises for the Handicapped		33,053
Advanced Education and Job Training	32,765	
Social Services and Housing	288	
Gordon House Ltd		66,477
Health	66,477	
Gordon, J.		28,930
Social Services and Housing	28,930	
Gordon, K		26,466
Social Services and Housing	26,466	
Goresky, W V, Dr		140,909
Health	140,909	
Gorge Road Hospital		54,309
Advanced Education and Job Training	2,100	
Social Services and Housing	52,209	
Gorge Soccer Association		23,290
Lottery Fund	23,290	
Gospel Chapel, The		76,563
Education	76,563	
Goyert, P		14,927
Attorney General	4,467	
Solicitor General	10,460	
Grace Lutheran Community Care		22,541
Social Services and Housing	22,541	
Grace Pharmacy Ltd		135,827
Health	135,827	
Graham, D, Dr.		124,833
Labour and Consumer Services	124,833	

	Ministry $	Total $
Graham, E		19,456
Social Services and Housing	19,456	
Grand Forks & District Chamber of Commerce		10,399
Advanced Education and Job Training	7,149	
Economic Development	2,000	
Regional Development	1,000	
Tourism and Provincial Secretary	250	
Grand Forks & District Recreation Society		36,505
Municipal Affairs, Recreation and Culture	400	
Social Services and Housing	36,105	
Grand Forks & District Society for the Handicapped		79,864
Social Services and Housing	79,864	
Grand Forks Art Gallery		10,262
Municipal Affairs, Recreation and Culture	10,262	
Grand Forks Irrigation District		231,020
Agriculture and Fisheries	231,020	
Grand Forks Public Library Association		20,227
Tourism and Provincial Secretary	20,227	
Grand Forks School District 12		4,474,952
Education	4,441,987	
Municipal Affairs, Recreation and Culture	3,000	
Social Services and Housing	29,965	
Grand Maison Beef Farm Ltd		14,576
Advanced Education and Job Training	1,776	
Agriculture and Fisheries	12,800	
Grand Pharmacy		238,388
Health	237,814	
Social Services and Housing	574	
Grand Street Lodge		272,968
Health	264,140	
Social Services and Housing	8,828	
Grand-Vu Lodge Ltd		436,162
Health	428,289	
Social Services and Housing	7,873	
Grandview Care Home		272,075
Health	235,807	
Social Services and Housing	36,268	
Grandview Manor		387,886
Health	234,640	
Social Services and Housing	153,246	
Grandview Prescriptions		322,824
Health	322,438	
Social Services and Housing	386	
Grandview Terrace Childcare Center		101,449
Social Services and Housing	101,449	
Grandview Towers		626,669
Health	624,063	
Social Services and Housing	2,606	
Granisle Community Health Centre		210,109
Advanced Education and Job Training	25	
Health	210,084	
Granisle Growth Society		13,749
Advanced Education and Job Training	6,663	
Economic Development	1,000	
Social Services and Housing	6,086	
Grant, F E		28,490
Health	28,490	
Granton Investments Ltd		34,128
Agriculture and Fisheries	34,128	
Granville Mall Optical Co Ltd		19,835
Social Services and Housing	19,835	
Graphic Arts Training Institute of B C		20,286
Advanced Education and Job Training	20,286	
Grass, B		11,700
Social Services and Housing	11,700	
Gray, B		24,277
Attorney General	1,225	
Social Services and Housing	16,542	
Solicitor General	6,510	
Gray, D		20,417
Social Services and Housing	20,417	
Gray, F		18,912
Social Services and Housing	18,912	
Gray, J		12,995
Social Services and Housing	12,995	
Gray, M		17,261
Social Services and Housing	17,261	
Greater Coquitlam Volunteer Bureau		29,597
Social Services and Housing	29,597	
Greater Kamloops Chamber of Commerce		67,157
Economic Development	3,500	
Regional Development	1,750	
Social Services and Housing	60,407	
Tourism and Provincial Secretary	1,500	
Greater Prince George Visitors & Convention Bureau		21,972
Advanced Education and Job Training	21,010	
Tourism and Provincial Secretary	962	
Greater Vancouver Employment Strategy		166,116
Social Services and Housing	166,116	
Greater Vancouver International Film Festival Society		131,000
Lottery Fund	131,000	
Greater Vancouver Library Federation		1,615,492
Lottery Fund	1,000	
Tourism and Provincial Secretary	1,614,492	
Greater Vancouver Mental Health Service Society		12,589,443
Health	12,479,222	
Labour and Consumer Services	40,215	
Social Services and Housing	55,006	
Solicitor General	15,000	
Greater Vancouver Regional Hospital District		437,322
Health	437,322	
Greater Victoria 1994 Commonwealth Games		250,000
Lottery Fund	250,000	
Greater Victoria Adult Day Care Centre Society		182,299
Health	182,299	
Greater Victoria Child & Family Counselling Association		250,736
Health	6,706	
Social Services and Housing	244,030	
Greater Victoria Citizens Advocacy Society		26,702
Social Services and Housing	26,702	
Greater Victoria Citizens Counselling Centre		30,693
Health	30,693	
Greater Victoria Community Prevention Task Force		15,772
Labour and Consumer Services	15,772	
Greater Victoria Drug & Alcohol Rehabilitation Society		608,045
Labour and Consumer Services	608,045	
Greater Victoria Foster Parent Association Regional Council		12,167
Social Services and Housing	12,167	
Greater Victoria Hospital Society		170,395,627
Advanced Education and Job Training	3,150	
Attorney General	6,398	
Health	169,986,046	
Labour and Consumer Services	175,001	
Social Services and Housing	203,133	
Solicitor General	21,899	
Greater Victoria Hospital Society—Geriatric A & T		1,752,659
Health	1,752,659	
Greater Victoria Hospital Society—Intermediate Care		1,631,155
Health	1,631,155	
Greater Victoria Hospital Society—Prosthetic & Orthotic Services		112,559
Health	85,345	
Labour and Consumer Services	27,214	
Greater Victoria Nursery School		36,759
Social Services and Housing	36,759	
Greater Victoria Public Library		291,648
Tourism and Provincial Secretary	291,648	
Greater Victoria School District 61		51,988,411
Education	51,985,661	
Lottery Fund	2,750	
Greater Victoria Victim Services Society		30,000
Attorney General	30,000	
Greater Victoria Volunteer Society		23,748
Social Services and Housing	23,748	
Green Gables Lodge		90,562
Health	62,354	
Social Services and Housing	28,208	
Green Memorial Home Society, F W, Dr		828,664
Health	815,862	
Social Services and Housing	12,802	
Green Thumb Theatre for Young People		127,415
Health	64,415	
Lottery Fund	55,000	
Municipal Affairs, Recreation and Culture	8,000	
Green, C		65,778
Social Services and Housing	65,778	
Green, H		14,914
Social Services and Housing	14,914	
Green, L		11,636
Advanced Education and Job Training	64	
Social Services and Housing	11,572	
Green, L & Green, R		77,690
Social Services and Housing	77,690	
Greene, R		18,333
Social Services and Housing	18,333	
Greene, R & Greene, P		69,332
Social Services and Housing	69,332	
Greenfield, A		61,642
Social Services and Housing	61,642	
Greenhaven Guest Home		124,297
Health	119,249	
Social Services and Housing	5,048	
Greenhill Farms		47,232
Social Services and Housing	47,232	
Greenidge Place		77,609
Social Services and Housing	77,609	
Greenidge, E		102,459
Health	102,459	
Greenridge Place		100,459
Social Services and Housing	100,459	
Greenwood & District Board of Trade		22,853
Advanced Education and Job Training	3,953	
Economic Development	1,500	
Environment	4,400	
Lottery Fund	12,000	
Regional Development	750	
Tourism and Provincial Secretary	250	

	Ministry $	Total $
Greenwood Community Association		11,490
Social Services and Housing	11,490	
Greenwood Lodge		143,293
Health	115,820	
Social Services and Housing	27,473	
Greenwood, L & Greenwood, I		38,772
Social Services and Housing	38,772	
Greenwood, M A		17,429
Health	15,262	
Social Services and Housing	2,167	
Grevers Enterprises Ltd		40,320
Social Services and Housing	40,320	
Greyhound Lines of Canada Ltd		529,966
Lottery Fund	312,616	
Social Services and Housing	217,350	
Griffith, C		84,715
Social Services and Housing	84,715	
Griffiths, L		12,955
Health	12,955	
Griffiths, P A, Dr		47,159
Attorney General	12,444	
Solicitor General	34,715	
Grimard, L		37,960
Social Services and Housing	37,960	
Gronau, H		11,808
Social Services and Housing	11,808	
Grosek Family Care Home		28,419
Health	16,792	
Social Services and Housing	11,627	
Grower Loan Program		405,107
Agriculture and Fisheries	405,107	
Grund, B		21,235
Social Services and Housing	21,235	
Gryde, C		36,755
Social Services and Housing	36,755	
Guide-Outfitters Association of B C		55,000
Environment	55,000	
Guildford Gardens Daycare		29,177
Social Services and Housing	29,177	
Guildford Pharmacy		142,493
Health	142,493	
Gulf Islands Intermediate & Personal Care Society		745,746
Health	745,746	
Gulf Islands School District 64		4,354,511
Education	4,354,511	
Gunex Contracting		22,800
Municipal Affairs, Recreation and Culture	22,800	
Gunn, C R, Dr		12,932
Attorney General	3,904	
Solicitor General	9,028	
Gunn, J		15,781
Social Services and Housing	15,781	
Gusse, W		12,720
Agriculture and Fisheries	12,720	
Guy, J		15,356
Social Services and Housing	15,356	
H & R Block		11,758
Social Services and Housing	11,758	
H A C Physical Handicapped Action Society		30,438
Health	30,438	
H J S W Advertising & Marketing		100,000
Tourism and Provincial Secretary	100,000	
Ha-Ho-Payuk Society		73,997
Advanced Education and Job Training	480	
Education	71,207	
Social Services and Housing	2,310	
Haavardsen, M		12,232
Social Services and Housing	12,232	
Haddow, D		11,574
Agriculture and Fisheries	11,574	
Haerdi, R		11,372
Agriculture and Fisheries	11,372	
Hagen, S		94,166
Social Services and Housing	94,166	
Hagens Travel Service Ltd		42,628
Health	40,157	
Social Services and Housing	2,471	
Hager Limb & Brace (Kelowna) Ltd		93,845
Health	75,184	
Social Services and Housing	18,661	
Hainle Vineyards Estate Winery Ltd		49,067
Agriculture and Fisheries	49,067	
Haladuick, S		34,198
Social Services and Housing	34,198	
Halcyon Community Home Society		413,807
Health	406,822	
Social Services and Housing	6,985	
Hale Optical Associates Ltd		30,690
Social Services and Housing	30,690	
Hallberg, B		66,507
Social Services and Housing	66,507	
Halliwell, D L		44,180
Health	28,244	
Social Services and Housing	15,936	

	Ministry $	Total $
Halpen, W		29,746
Social Services and Housing	29,746	
Halston, C		20,283
Social Services and Housing	20,283	
Halston, G		56,846
Social Services and Housing	56,846	
Halston-Depape, C		17,425
Social Services and Housing	17,425	
Haluschak, M, Dr		11,580
Social Services and Housing	11,580	
Halverson, R		18,980
Social Services and Housing	18,980	
Halversons Hostel Ltd		119,460
Social Services and Housing	119,460	
Hamaguchi, K		12,551
Social Services and Housing	12,551	
Hamilton, P		55,549
Advanced Education and Job Training	55,549	
Hammond, V		22,420
Social Services and Housing	22,420	
Hampton Court		197,051
Health	196,551	
Social Services and Housing	500	
Hancock, L & Hancock, T		14.214
Social Services and Housing	14,214	
Handicapped Resource Centre		64,723
Health	64,723	
Handicrafts by Homebound Handicapped Persons Society		66,521
Health	66,521	
Handlen, C		88,492
Health	88,492	
Haney Intermediate Care Centre		1,135,006
Health	1,135,006	
Haney Pharmacy		115,721
Health	115,682	
Social Services and Housing	39	
Haney-Pitt Meadows Christian School Association		199,027
Education	199,027	
Hannah, T		21,551
Social Services and Housing	21,551	
Hanson, I		23,912
Social Services and Housing	23,912	
Hanson, S		22,800
Agriculture and Fisheries	22,800	
Happy Acres Family Day Care		11,637
Social Services and Housing	11,637	
Happy Hours Wee Care Centre Society		36,002
Social Services and Housing	36,002	
Happy Life Centre Pre-School		17,413
Advanced Education and Job Training	2,187	
Social Services and Housing	15,226	
Happy Tot Child Care Centre		11,877
Social Services and Housing	11,877	
Harbour Publishing Ltd		11,000
Lottery Fund	11,000	
Harbour View Daycare Centre		16,725
Social Services and Housing	16,725	
Hardy View Lodge		678,592
Health	650,493	
Social Services and Housing	28,099	
Hardy View Lodge Adult Daycare		21,344
Health	21,344	
Hardy, D M		19,152
Social Services and Housing	19,152	
Hardyment, John W		30,000
International Business and Immigration	30,000	
Harlow, M		62,038
Social Services and Housing	62,038	
Harmony Day Care Centre		31,679
Social Services and Housing	31,679	
Harmony Hall Rest Home		165,563
Health	165,563	
Harney, R E		18,439
Health	9,885	
Social Services and Housing	8,554	
Harney, W		11,390
Health	6,573	
Social Services and Housing	4,817	
Haro Park Centre Society		3,346,416
Health	3,263,234	
Social Services and Housing	83,182	
Harris, D		168,686
Health	4,460	
Social Services and Housing	164,226	
Hart Drugmart		344,772
Health	331,894	
Social Services and Housing	12,878	
Hart House Rest Home		114,410
Health	114,410	
Hart Pioneer Centre Association		52,748
Lottery Fund	44,250	
Social Services and Housing	8,498	
Hart, B		28,274
Social Services and Housing	28,274	

	Ministry $	Total $
Hart, D		31,828
Attorney General	15,726	
Solicitor General	16,102	
Hart, G		72,137
Social Services and Housing	72,137	
Hart, I		29,317
Social Services and Housing	29,317	
Hartfords Enterprises Ltd, F M		85,918
Health	85,918	
Hartland, L & Hartland, C		10,384
Social Services and Housing	10,384	
Harvest Drive Pharmacy		153,019
Health	151,829	
Social Services and Housing	1,190	
Harvest Tours		15,000
Lottery Fund	15,000	
Harvey & Associates Advertising Ltd		45,650
Tourism and Provincial Secretary	45,650	
Harvey, M		44,128
Economic Development	769	
Regional Development	2,793	
Social Services and Housing	40,566	
Harwood, E, Dr		22,781
Health	22,781	
Hastings Pharmacy		284,431
Health	281,313	
Social Services and Housing	3,118	
Hastings Townsite Daycare Society		21,484
Social Services and Housing	21,484	
Hastings, L		11,175
Social Services and Housing	11,175	
Hatfield Society		66,481
Attorney General	21,082	
Solicitor General	45,399	
Hathaway, D		13,384
Health	13,384	
Haug, C		33,868
Advanced Education and Job Training	33,868	
Haven Guest Home Haney Ltd		475,394
Health	289,629	
Social Services and Housing	185,765	
Haven Hill Retirement Centre		1,361,697
Health	1,352,326	
Social Services and Housing	9,371	
Haven Place Guest Home		61,678
Health	41,980	
Social Services and Housing	19,698	
Haven, The		120,600
Social Services and Housing	120,600	
Hawka, J		10,718
Social Services and Housing	10,718	
Hawkins, D F, Dr.		42,927
Attorney General	11,505	
Labour and Consumer Services	20,252	
Solicitor General	11,170	
Hawthorne Lodge		2,117,009
Health	2,073,892	
Social Services and Housing	43,117	
Hay, W L, Dr		10,500
Health	10,500	
Haydamack, D		19,456
Health	12,160	
Social Services and Housing	7,296	
Hayden, H, Dr		25,344
Health	25,344	
Hayes-Newington, J.		22,719
Social Services and Housing	22,719	
Hayne, M		18,800
Social Services and Housing	18,800	
Hazelmere Lodge		444,735
Health	206,202	
Social Services and Housing	238,533	
Hazelton & Area Home Support Service		80,034
Health	51,966	
Social Services and Housing	28,068	
Health Care Services Transportation		3,315,212
Social Services and Housing	3,315,212	
Health Facilities Association of B C		41,196
Health	41,196	
Health Labour Relations Association of B C		298,873
Health	298,873	
Healthcare Pharmacy		484,196
Health	481,371	
Social Services and Housing	2,825	
Healthside Pharmacy		63,751
Health	63,571	
Social Services and Housing	180	
Healy, J		24,488
Health	24,488	
Hearing Aid Supplies		215,002
Advanced Education and Job Training	25,877	
Social Services and Housing	189,125	
Heaslip & Associates		12,872
Social Services and Housing	12,872	
Heatherbelle Rest Home		90,014
Health	83,196	
Social Services and Housing	6,818	
Hegeman Home		73,369
Social Services and Housing	73,369	
Helens Grocery		17,747
Social Services and Housing	17,747	
Hellon, C, Dr		82,733
Health	82,733	
Helm, M		10,799
Social Services and Housing	10,799	
Helmcken Memorial Hospital Society		969,591
Health	969,591	
Helping Hands Agency Ltd		334,618
Health	47,926	
Social Services and Housing	286,692	
Helping Hands Services Ltd		1,012,986
Advanced Education and Job Training	2,000	
Health	1,010,986	
Hemlock Child Care Centre		19,153
Social Services and Housing	19,153	
Hemm Industries Society		67,079
Health	67,079	
Henderson, H E, Dr		10,457
Labour and Consumer Services	10,457	
Henderson, J & Henderson, M.		10,204
Social Services and Housing	10,204	
Henderson, R		47,455
Social Services and Housing	47,455	
Henderson, Y		50,523
Social Services and Housing	50,523	
Hennessy, P		48,000
Health	48,000	
Henny Penny Nursery School & Day Care Centre		18,522
Social Services and Housing	18,522	
Henry, B		12,640
Attorney General	4,600	
Solicitor General	8,040	
Hensher, L		12,007
Social Services and Housing	12,007	
Henson, D.		19,697
Social Services and Housing	19,697	
Heritage Christian School Society		30,544
Education	30,544	
Hermanson, C		24,092
Social Services and Housing	24,092	
Hermosa Home		148,135
Health	98,198	
Social Services and Housing	49,937	
Herndl, P.		42,375
Social Services and Housing	42,375	
Herpst, W H		10,645
Solicitor General	10,645	
Herrewynen, M		41,516
Social Services and Housing	41,516	
Hertco Kitchens Manufacturing Ltd.		11,201
Advanced Education and Job Training	3,501	
International Business and Immigration	6,966	
Lottery Fund	734	
Hertel Farms Ltd.		12,106
Advanced Education and Job Training	1,305	
Agriculture and Fisheries	10,801	
Hertzman, V O, Dr		11,424
Health	11,424	
Hestermann, G		17,484
Social Services and Housing	17,484	
Hewett Productions Ltd.		78,276
Advanced Education and Job Training	56	
Social Services and Housing	78,220	
High Country Health Care Inc		462,096
Health	428,939	
Social Services and Housing	33,157	
High Country Tourism Association		328,545
Tourism and Provincial Secretary	328,545	
Highland Lodge		533,313
Health	516,857	
Social Services and Housing	16,456	
Highland Meadows Daycare		17,984
Social Services and Housing	17,984	
Highland Properties		72,066
Social Services and Housing	72,066	
Highland Valley Cattle Co Ltd		21,243
Advanced Education and Job Training	1,563	
Agriculture and Fisheries	19,680	
Highland Valley Copper		22,152
Advanced Education and Job Training	22,152	
Highlands Irrigation Ltd & L Harry		21,580
Native Affairs	21,580	
Hill Holdings Ltd		14,929
Advanced Education and Job Training	2,249	
Agriculture and Fisheries	12,680	
Hill Ltd, D J		31,776
Advanced Education and Job Training	925	
Agriculture and Fisheries	30,851	

	Ministry $	Total $
Hill Villa Rest Home		65,508
Health	65,508	
Hill, L.		15,196
Advanced Education and Job Training	525	
Health	14,671	
Hillkeep Services Ltd.		203,336
Health	44,100	
Social Services and Housing	159,236	
Hills, L		29,327
Social Services and Housing	29,327	
Hillside Child Care Centre Ltd.		27,950
Social Services and Housing	27,950	
Hillside House		66,189
Health	12,126	
Social Services and Housing	54,063	
Hillside Lodge Ltd		294,800
Health	213,997	
Social Services and Housing	80,803	
Hillstead, J.		13,260
Social Services and Housing	13,260	
Hilsendager, V G		24,308
Health	1,603	
Social Services and Housing	22,705	
Hilton Villa		1,193,239
Health	1,193,239	
Hirsch Creek Golf Club		54,368
Advanced Education and Job Training	4,368	
Lottery Fund	50,000	
Hixon & District Homemakers Society		33,717
Health	33,717	
Hobbit Hole Nursery School		28,662
Social Services and Housing	28,662	
Hodgins, L.		11,028
Social Services and Housing	11,028	
Hodgson Orthotics Ltd		255,386
Health	207,003	
Social Services and Housing	48,383	
Hodgson, J		31,633
Social Services and Housing	31,633	
Hoey, B & Graham, C.		51,912
Social Services and Housing	51,912	
Hof, S.		16,895
Social Services and Housing	16,895	
Hoffart, M		32,468
Social Services and Housing	32,468	
Hoffman, J.		19,031
Social Services and Housing	19,031	
Hogbin, J & Hogbin, C		34,800
Social Services and Housing	34,800	
Holden, J.		12,902
Social Services and Housing	12,902	
Holland, B.		10,000
Native Affairs	10,000	
Holland, E.		15,157
Social Services and Housing	15,157	
Holland, N		38,449
Social Services and Housing	38,449	
Holland, R, Dr		78,362
Health	78,362	
Hollyburn Pharmacy Ltd.		1,034,865
Health	1,034,855	
Social Services and Housing	10	
Holmes, K & Holmes, G.		77,056
Social Services and Housing	77,056	
Holmes, N.		60,277
Social Services and Housing	60,277	
Holy Family Hospital		9,736,404
Advanced Education and Job Training	2,750	
Health	9,666,417	
Social Services and Housing	67,237	
Home Owner Grants for Unorganized Districts		38,222,060
Education	38,222,060	
Home Support Association of BC		25,000
Health	25,000	
Homer Society for the Handicapped, Garth		277,642
Advanced Education and Job Training	4,981	
Lottery Fund	27,894	
Social Services and Housing	244,767	
Honey Bee Holdings Ltd.		12,335
Agriculture and Fisheries	12,335	
Hooser, G		13,865
Health	13,865	
Hoover, L & Hoover, C.		50,588
Social Services and Housing	50,588	
Hopcott, F & Hopcott, R.		18,266
Agriculture and Fisheries	18,266	
Hopcott, R.		179,200
Agriculture and Fisheries	179,200	
Hope & District Chamber of Commerce		20,993
Advanced Education and Job Training	16,493	
Economic Development	1,500	
Regional Development	2,750	
Tourism and Provincial Secretary	250	
Hope Association for the Mentally Retarded		39,776
Social Services and Housing	39,776	
Hope Community Services Society		121,252
Health	5,824	
Social Services and Housing	115,428	
Hope School District 32		5,880,132
Education	5,832,232	
Lottery Fund	3,000	
Social Services and Housing	44,900	
Hope, C.		177,691
Social Services and Housing	177,691	
Hopkins, C		20,226
Social Services and Housing	20,226	
Hopkins, G		11,420
Health	5,143	
Social Services and Housing	6,277	
Horbay, M.		47,928
Social Services and Housing	47,928	
Horizon College		146,765
Advanced Education and Job Training	131,000	
Social Services and Housing	15,765	
Hornby & Denman Home Support Society		44,301
Health	39,149	
Social Services and Housing	5,152	
Hornby Island Residents & Ratepayers Association		14,400
Lottery Fund	14,000	
Municipal Affairs, Recreation and Culture	400	
Horner, V & Horner, J.		28,913
Social Services and Housing	28,913	
Horniblow, B		21,866
Health	3,059	
Social Services and Housing	18,807	
Horning, F.		28,456
Social Services and Housing	28,456	
Horse Council of B C		183,800
Agriculture and Fisheries	15,000	
Lottery Fund	168,800	
Horsefly Earth Station Society		29,000
Lottery Fund	29,000	
Horton Donuts, Tim		14,505
Advanced Education and Job Training	7,416	
Social Services and Housing	7,089	
Horvat, E		82,270
Social Services and Housing	82,270	
Hotel California		11,700
Social Services and Housing	11,700	
Hotel Metropole		20,623
Social Services and Housing	20,623	
Hotel Patricia		18,154
Social Services and Housing	18,154	
Hotel Regent		22,325
Social Services and Housing	22,325	
Hotz, P B, Dr		90,073
Attorney General	90,073	
House of Concord		407,060
Health	407,060	
Houston & District Chamber of Commerce		15,301
Advanced Education and Job Training	3,926	
Economic Development	2,500	
Social Services and Housing	8,625	
Tourism and Provincial Secretary	250	
Houston Health Care Services Society		420,420
Health	420,420	
Houston Health Centre		38,122
Health	4,079	
Social Services and Housing	34,043	
Houston Homemaker Services		59,346
Health	59,258	
Social Services and Housing	88	
Houston-Smithers Rebroadcasting Society		95,410
Lottery Fund	95,410	
Houstons Link to People Society		31,600
Social Services and Housing	31,600	
Howard Society of B C (P G), John		166,574
Advanced Education and Job Training	4,440	
Attorney General	81,454	
Social Services and Housing	1,848	
Solicitor General	78,832	
Howard Society of B C (Vernon), John		95,137
Attorney General	4,973	
Social Services and Housing	87,628	
Solicitor General	2,536	
Howard Society of B C, John		596,951
Attorney General	372,840	
Health	102,308	
Labour and Consumer Services	19,242	
Social Services and Housing	55,210	
Solicitor General	47,351	
Howard Society of Vancouver Island, John		241,337
Attorney General	115,912	
Solicitor General	125,425	
Howe & Associates, E		91,186
Social Services and Housing	91,186	

	Ministry $	Total $
Howe Sound Home Support Service Society		225,440
Health	147,780	
Labour and Consumer Services	72,215	
Social Services and Housing	5,445	
Howe Sound Pharmacy		128,373
Health	127,929	
Social Services and Housing	429	
Solicitor General	15	
Howe Sound Rehabilitation Services Society		190,311
Social Services and Housing	190,311	
Howe Sound School District 48		9,931,413
Education	9,928,413	
Lottery Fund	3,000	
Hoy Barge Ltd, Doug		61,600
Transportation and Highways	61,600	
Hu, C		37,811
Social Services and Housing	37,811	
Huber, J & Huber, P		35,639
Social Services and Housing	35,639	
Huber, M.		39,212
Social Services and Housing	39,212	
Huber, P		13,711
Social Services and Housing	13,711	
Hubert, S		11,092
Health	5,534	
Social Services and Housing	5,558	
Hubner, M		16,518
Social Services and Housing	16,518	
Hudnall, C		182,846
Social Services and Housing	182,846	
Hudson Out of School Care		28,179
Social Services and Housing	28,179	
Hudson's Hope Health Care Society		213,965
Health	213,965	
Hudson's Hope Medical Clinic		21,788
Health	21,720	
Social Services and Housing	68	
Huguenard, J.		56,799
Social Services and Housing	56,799	
Huhn, D		12,483
Attorney General	3,810	
Solicitor General	8,673	
Humble Pie Marketing Ltd		59,776
Social Services and Housing	59,776	
Hummell, M		18,283
Health	6,149	
Social Services and Housing	12,134	
Humphrey, J		58,478
Social Services and Housing	58,478	
Humphrey, R		56,240
Social Services and Housing	56,240	
Hung, J		22,300
Social Services and Housing	22,300	
Hung-Tsunweihsiao, A		19,771
Health	19,771	
Hunt, R		17,492
Social Services and Housing	17,492	
Hunter, J G, Dr.		30,378
Attorney General	10,004	
Solicitor General	20,374	
Hunter, K C, Dr		41,695
Labour and Consumer Services	41,602	
Social Services and Housing	93	
Hunter, M R		22,204
Attorney General	8,190	
Solicitor General	14,014	
Hurry, S		76,065
Social Services and Housing	76,065	
Hycroft Guest Home		80,772
Health	80,772	
Hycroft Guest Lodge		12,301
Health	820	
Social Services and Housing	11,481	
Hyde Creek Volunteer Fire Department		20,000
Lottery Fund	20,000	
Hynes, M.		39,508
Social Services and Housing	39,508	
Hyslop & Bowie—Partners With Parents		30,870
Social Services and Housing	30,870	
I C G Utilities (British Columbia) Ltd		16,000
Advanced Education and Job Training	16,000	
I C L Food Services Ltd		1,262,779
Attorney General	332,647	
Social Services and Housing	1,412	
Solicitor General	928,720	
I C L Services		31,925
Solicitor General	31,925	
I Care Daycare		13,455
Social Services and Housing	13,455	
I D S Management Ltd		352,499
Health	240,646	
Social Services and Housing	111,853	
I G A Foodliner		212,433
Advanced Education and Job Training	1,870	
Social Services and Housing	210,563	
I G S Value Drug Mart		74,337
Health	74,284	
Social Services and Housing	53	
I Med Oxygen Ltd		74,186
Social Services and Housing	74,186	
Iantorno, L.		10,619
Social Services and Housing	10,619	
Icelandic Care Home Hofn Society		774,012
Health	764,643	
Social Services and Housing	9,369	
Ilyus Stluliqul Pre-School		15,879
Social Services and Housing	15,879	
Image Contact Lens Centre		13,848
Social Services and Housing	13,848	
Imperial Optical Co Ltd		19,218
Social Services and Housing	19,218	
Income Assistance & Handicapped Benefits		866,618,441
Social Services and Housing	866,618,411	
Independent Living Housing Society (88) of Greater Victoria		160,667
Advanced Education and Job Training	23,396	
Health	137,271	
Indian Homemakers Association of BC		73,868
Lottery Fund	5,000	
Native Affairs	4,460	
Social Services and Housing	64,408	
Information Services Vancouver Society		200,402
Attorney General	74,466	
Labour and Consumer Services	85,700	
Social Services and Housing	40,236	
Ingenika Tribal Administration		26,625
Native Affairs	26,625	
Inglewood Lodge		1,045,734
Health	1,045,734	
Inglewood Private Hospital		1,639,575
Health	1,639,575	
Inglis, M		39,453
Social Services and Housing	39,453	
Ingram Clinic Pharmacy		291,021
Health	290,149	
Social Services and Housing	872	
Inland Natural Gas Co Ltd		43,600
Advanced Education and Job Training	43,600	
Inmates Earnings		1,319,640
Attorney General	1,013,046	
Solicitor General	306,594	
Institute for Research on Public Policy		10,000
Economic Development	10,000	
Institute of Public Administration of Canada		13,000
Lottery Fund	13,000	
Intercity Packers Ltd		18,998
Agriculture and Fisheries	18,998	
Intergovernmental Committee on Urban & Regional Research		31,038
Municipal Affairs, Recreation and Culture	31,038	
Integrated Crop Management Services		33,151
Lottery Fund	33,151	
Interior Behavioral Services Inc		183,017
Social Services and Housing	183,017	
Interior Behavioral Support Services		11,874
Social Services and Housing	11,874	
Interior Health Care Services Ltd		998,116
Health	717,245	
Social Services and Housing	280,871	
Interior Indian Friendship Society		51,557
Labour and Consumer Services	26,382	
Lottery Fund	5,000	
Native Affairs	20,000	
Solicitor General	175	
Interior Native Alcohol Abuse Society		528,331
Labour and Consumer Services	528,331	
Interior Reforestation Co Ltd		20,300
Agriculture and Fisheries	20,300	
International Association of Progressive Montessorians		61,602
Education	61,602	
International Brotherhood of Painters & Allied Trades		37,870
Advanced Education and Job Training	37,870	
International Buddhist Society, The		22,003
Advanced Education and Job Training	1,920	
Social Services and Housing	20,083	
International Institute of Biological Control		30,000
Agriculture and Fisheries	30,000	
International Theatre Inconnu		20,300
Social Services and Housing	20,300	
Interprofessional Continuing Education		25,000
Health	25,000	
Intrepio Theatre Co		25,290
Municipal Affairs, Recreation and Culture	5,000	
Social Services and Housing	20,290	
Invermere & District Home Care Services Society		14,157
Social Services and Housing	14,157	
Invermere Public Library Association		19,809
Tourism and Provincial Secretary	19,809	

	Ministry $	Total $
Ioco I D A Pharmacy		36,365
Health	36,233	
Social Services and Housing	132	
Irving House Historic Centre		15,000
Lottery Fund	15,000	
Irwin, D W, Dr		11,217
Social Services and Housing	11,217	
Irwin, S		40,903
Social Services and Housing	40,903	
Isaak, L		21,014
Social Services and Housing	21,014	
Ishtar Transition House Society		137,935
Social Services and Housing	137,935	
Island Behavioral Services		16,387
Health	16,387	
Island Community Home Support Services Society		1,496,058
Advanced Education and Job Training	819	
Health	1,491,784	
Social Services and Housing	3,455	
Island Drugs		63,540
Health	63,244	
Social Services and Housing	296	
Island Educational Society		18,140
Education	18,140	
Island Indaya Society		47,912
Social Services and Housing	47,912	
Island Montessori House Society		11,741
Education	10,955	
Social Services and Housing	786	
Island Women Society		23,000
Attorney General	23,000	
Isomura, T I, Dr		41,417
Health	41,417	
Ivens Medical Equipment Sales Ltd		33,923
Social Services and Housing	33,923	
Ivy Montessori School Society		13,748
Education	12,388	
Social Services and Housing	1,360	
Iwanik, B		13,657
Social Services and Housing	13,657	
Jack & Jill Early Childhood Centre		14,503
Social Services and Housing	14,503	
Jack, E		31,720
Social Services and Housing	31,720	
Jack, F		31,549
Health	19,350	
Social Services and Housing	12,199	
Jackman Manor		1,150,994
Health	1,149,034	
Social Services and Housing	1,960	
Jackson Group Inc, M, The		13,035
Advanced Education and Job Training	13,035	
Jackson Group Living Home		23,237
Social Services and Housing	23,237	
Jackson, A		17,471
Social Services and Housing	17,471	
Jackson, A		50,463
Social Services and Housing	50,463	
Jackson, M J, Dr		29,505
Health	29,505	
Jacobs Ladder Child Care Center		61,427
Advanced Education and Job Training	1,807	
Social Services and Housing	59,620	
Jacobsen, M		31,917
Social Services and Housing	31,917	
Jaggers, M		14,426
Social Services and Housing	14,426	
James Bay Child Care Society		25,647
Social Services and Housing	25,647	
James Bay Community Project		98,660
Social Services and Housing	98,660	
James Bay Community School Daycare		50,463
Social Services and Housing	50,463	
James Bay Community School Society		13,390
Health	13,390	
James Bay Group Home Society		13,320
Social Services and Housing	13,320	
James Bay Health & Community Services Society		176,409
Health	141,409	
Social Services and Housing	35,000	
James Bay Home Support Services		497,073
Health	473,146	
Social Services and Housing	23,927	
James Bay Lodge		3,104,095
Health	3,092,884	
Social Services and Housing	11,211	
James, C		11,808
Social Services and Housing	11,808	
Jamieson Dance Society, Karen		25,800
Lottery Fund	25,800	
Janas Daycare Centre (1980) Ltd		44,485
Social Services and Housing	44,485	
Janeway		194,468
Health	138,474	
Social Services and Housing	55,994	

	Ministry $	Total $
Janke, P G, Dr		58,975
Health	58,975	
Janousek, C		42,236
Social Services and Housing	42,236	
Janssen, J		15,331
Agriculture and Fisheries	15,331	
Janzen, E		29,705
Social Services and Housing	29,705	
Janzen, V & Janzen, E & Janzen Bros		13,387
Agriculture and Fisheries	13,387	
Japan Festival 88 Society		45,000
Lottery Fund	45,000	
Jarvis, M		39,340
Social Services and Housing	39,340	
Jasper Crescent Daycare		24,973
Social Services and Housing	24,973	
Jaworsky, A M		115,556
Social Services and Housing	115,556	
Jaworsky, L		61,673
Health	61,673	
Jay's Pharmacy Ltd		103,916
Health	102,763	
Social Services and Housing	1,153	
Jayendee Farms Ltd		10,827
Agriculture and Fisheries	10,827	
Jeglum, R		12,486
Social Services and Housing	12,486	
Jen Far Developments Corp		17,445
Advanced Education and Job Training	3,770	
Social Services and Housing	13,675	
Jennings, P & Jennings, D		23,184
Social Services and Housing	23,184	
Jennings, S & Blennerhassett, R		130,573
Attorney General	44,008	
Solicitor General	86,565	
Jericho Pharmacy Ltd		125,463
Health	123,591	
Social Services and Housing	1,872	
Jericho Sailing Centre Association		12,391
Lottery Fund	12,391	
Jerome Commemorative Society, Harry		16,000
Lottery Fund	16,000	
Jeronimus, K		18,682
Social Services and Housing	18,682	
Jewish Festival of the Arts Society		20,644
Lottery Fund	20,644	
Jmap Farm Corp		12,319
Agriculture and Fisheries	12,319	
Johannesen International School of Arts		167,041
Advanced Education and Job Training	1,541	
Lottery Fund	118,500	
Municipal Affairs, Recreation and Culture	47,000	
Johns, N		27,583
Social Services and Housing	27,583	
Johnsen, I		18,984
Social Services and Housing	18,984	
Johnson & Earle		10,252
Social Services and Housing	10,252	
Johnson, F & Johnson, D		12,150
Social Services and Housing	12,150	
Johnson, K C		45,669
Social Services and Housing	45,669	
Johnson, L		22,517
Health	12,963	
Social Services and Housing	9,554	
Johnson, M & Johnson, S		11,582
Social Services and Housing	11,582	
Johnson, P, Dr		12,659
Health	12,659	
Johnson, S		16,746
Social Services and Housing	16,746	
Johnston, D & Johnston, G		31,619
Social Services and Housing	31,619	
Johnston, M & Johnston, B		116,702
Social Services and Housing	116,702	
Joint Apprentice & Trade Improvement		50,200
Advanced Education and Job Training	50,200	
Jokisch, J W		20,779
Health	20,779	
Joneja, R P, Dr		11,257
Health	11,232	
Social Services and Housing	25	
Jones Adult Day Care, David Lloyd		83,454
Health	83,454	
Jones Specialized Residential Care		61,397
Social Services and Housing	61,397	
Jones, C		22,057
Native Affairs	700	
Social Services and Housing	21,357	
Jones, G		18,983
Social Services and Housing	18,983	
Jorgensen, M		13,168
Social Services and Housing	13,168	

	Ministry $	Total $
Josephine Care Home Inc		245,313
Health	148,297	
Social Services and Housing	97,016	
Juan de Fuca Chamber of Commerce		20,791
Advanced Education and Job Training	15,541	
Economic Development	3,500	
Regional Development	1,750	
Juan de Fuca Hospital		21,459
Social Services and Housing	21,459	
Juan de Fuca Hospital Society		15,336,794
Health	15,336,794	
Juan de Fuca Hospital Society—Adult Day Care		87,568
Health	87,568	
Juba, M		20,918
Social Services and Housing	20,918	
Jubilee Home Society		1,326,835
Health	1,326,835	
Jubilee Prescriptions 3		307,090
Health	306,477	
Social Services and Housing	613	
Jul-Mar Enterprises Ltd		123,865
Advanced Education and Job Training	1,430	
Social Services and Housing	122,435	
Junior Achievement of B C		35,000
Regional Development	35,000	
Junior Forest Warden of B C		50,000
Forests	50,000	
Justice Institute of B C		3,973,445
Advanced Education and Job Training	240,200	
Attorney General	1,737,789	
Municipal Affairs, Recreation and Culture	817,200	
Solicitor General	1,178,256	
K & L Farms Ltd		12,513
Agriculture and Fisheries	12,513	
K F Kompufind/Kidfinders Foundation		34,525
Health	34,000	
Lottery Fund	525	
K Mart Canada Ltd.		17,837
Advanced Education and Job Training	2,571	
Attorney General	112	
Social Services and Housing	15,068	
Solicitor General	86	
K Mart Drugs—Victoria		247,450
Health	247,450	
Kaatza Day Care Centre		21,608
Social Services and Housing	21,608	
Kaien Childrens Adventure Centre		38,503
Social Services and Housing	38,503	
Kakawis Family Development Centre		452,516
Labour and Consumer Services	452,516	
Kal Tire		30,807
Advanced Education and Job Training	28,325	
Social Services and Housing	2,482	
Kaleidoscope Theatre Productions Society		84,037
Advanced Education and Job Training	4,083	
Education	17,750	
Lottery Fund	62,204	
Kam, J		20,880
Social Services and Housing	20,880	
Kamloops & District Elizabeth Fry Society		31,443
Attorney General	28,493	
Solicitor General	2,950	
Kamloops & District Ladies Softball Association		18,297
Lottery Fund	18,297	
Kamloops Child Development Society		190,394
Health	19,000	
Social Services and Housing	171,394	
Kamloops Christian Daycare		13,244
Social Services and Housing	13,244	
Kamloops Christian Hostel		281,330
Social Services and Housing	281,330	
Kamloops Christian School Association		175,356
Education	175,356	
Kamloops Community YMCA-YWCA		153,304
Health	6,320	
Social Services and Housing	146,699	
Solicitor General	285	
Kamloops Home Support Services Associations—Desmond House		51,196
Health	50,428	
Social Services and Housing	768	
Kamloops Home Support Services Association		1,627,254
Health	844,098	
Social Services and Housing	783,156	
Kamloops Indian Band		72,621
Finance and Corporate Relations	47,621	
Solicitor General	25,000	
Kamloops Infant Development Society		61,582
Social Services and Housing	61,582	
Kamloops Museum Association		22,500
Lottery Fund	22,500	
Kamloops Personal Care Home Ltd		134,676
Social Services and Housing	134,676	
Kamloops Pregnancy Counselling Services Society		31,480
Social Services and Housing	31,480	
Kamloops Public Art Gallery		29,337
Lottery Fund	3,000	
Municipal Affairs, Recreation and Culture	26,337	
Kamloops School District 24		54,285,189
Attorney General	64	
Education	54,131,407	
Environment	2,900	
Lottery Fund	3,000	
Social Services and Housing	147,780	
Solicitor General	38	
Kamloops Sexual Assault Counselling Centre Society		91,171
Attorney General	87,338	
Lottery Fund	3,539	
Social Services and Housing	294	
Kamloops Society for Alcohol & Drug Service—Counselling Service		321,707
Labour and Consumer Services	321,707	
Kamloops Society for Alcohol & Drug Services—Detox Program		730,947
Labour and Consumer Services	730,947	
Kamloops Society for the Mentally Handicapped		1,441,994
Health	109,545	
Social Services and Housing	1,332,449	
Kamloops Symphony Society		25,000
Lottery Fund	25,000	
Kamloops Youth Resources Society		1,141,357
Health	97,440	
Social Services and Housing	1,043,917	
Kan Pharmacy Ltd		94,457
Health	93,352	
Social Services and Housing	1,105	
Kanalas, M		29,063
Health	7,627	
Social Services and Housing	21,436	
Karalot Daycare		14,370
Social Services and Housing	14,370	
Karate B C		35,280
Lottery Fund	35,280	
Kardel Consulting Services Inc.		355,481
Social Services and Housing	355,481	
Karmel, J		184,167
Social Services and Housing	184,167	
Karpoff, S & Karpoff, B		31,285
Social Services and Housing	31,285	
Karyo Communication Inc		19,250
Advanced Education and Job Training	19,250	
Kaslo & District Chamber of Commerce		33,255
Advanced Education and Job Training	2,121	
Social Services and Housing	31,134	
Kaslo & District Home Support Service Society		176,984
Health	135,831	
Social Services and Housing	41,153	
Kaslo Drugs (1980) Ltd		96,687
Health	96,670	
Social Services and Housing	17	
Katalin Rest Home		135,655
Health	60,711	
Social Services and Housing	74,944	
Kealey, E & Kealey, J		12,034
Social Services and Housing	12,034	
Keefer Laundry Ltd.		54,567
Attorney General	18,345	
Solicitor General	36,222	
Keelaghan, C & Laflamme, D B		31,216
Social Services and Housing	31,216	
Keir & Son Surgical Ltd		209,938
Health	208,429	
Social Services and Housing	1,509	
Kelleher, S		16,391
Labour and Consumer Services	16,391	
Keller's Pharmacy		125,734
Health	124,804	
Social Services and Housing	930	
Keller, F		29,900
Social Services and Housing	29,900	
Kelley, R		18,264
Social Services and Housing	18,264	
Kelly, M		25,011
Social Services and Housing	25,011	
Kelowna & District Arts Council		13,765
Municipal Affairs, Recreation and Culture	13,765	
Kelowna & District Boys & Girls Club		84,028
Social Services and Housing	84,028	
Kelowna & District Hospital Society		47,034,559
Health	47,034,559	
Kelowna & District Safety Council		40,001
Solicitor General	25,536	
Transportation and Highways	14,465	
Kelowna & District Society for the Mentally Handicapped		892,094
Lottery Fund	223	
Social Services and Housing	891,871	

	Ministry $	Total $
Kelowna A D A P T		20,000
Labour and Consumer Services	20,000	
Kelowna Art Gallery Association		17,500
Lottery Fund	17,500	
Kelowna Campus Day Care Society		29,292
Social Services and Housing	29,292	
Kelowna Centennial Museum & National Exhibit Centre		60,000
Municipal Affairs, Recreation and Culture	60,000	
Kelowna Chamber of Commerce		31,911
Advanced Education and Job Training	24,911	
Economic Development	1,750	
Regional Development	3,500	
Tourism and Provincial Secretary	1,750	
Kelowna Christian Centre Society		21,000
Education	21,000	
Kelowna Community Development Society		277,167
Social Services and Housing	277,167	
Kelowna Family Day Care Society		37,692
Social Services and Housing	37,692	
Kelowna Family Service Centre Society		109,197
Health	72,530	
Social Services and Housing	36,667	
Kelowna General Hospital		342,450
Attorney General	61	
Health	103,042	
Labour and Consumer Services	77,215	
Social Services and Housing	162,132	
Kelowna Gospel Mission Society		134,410
Attorney General	11,970	
Social Services and Housing	122,440	
Kelowna Group Living Home Society		116,477
Social Services and Housing	116,477	
Kelowna Home Support Society		1,114,015
Health	1,059,008	
Social Services and Housing	55,007	
Kelowna Mediation Association		33,600
Attorney General	33,600	
Kelowna Museum Association		26,588
Social Services and Housing	26,588	
Kelowna Society for Christian Education		249,674
Education	249,674	
Kelowna Surgical Supplies		14,697
Social Services and Housing	14,697	
Kendrick, T A		12,502
Social Services and Housing	12,502	
Kenna Pharmacy		89,051
Health	89,051	
Kennedy, D B, Dr		11,926
Social Services and Housing	11,926	
Kennedy, F		16,652
Social Services and Housing	16,652	
Kennedy, L		54,327
Social Services and Housing	54,327	
Kenning, I S, Dr		43,384
Health	43,384	
Kensington Private Hospital		1,616,759
Health	1,616,759	
Kent Place Drugs		216,015
Health	216,015	
Kerbis, J		10,334
Social Services and Housing	10,334	
Keremeos & District Home Support Services		146,806
Health	141,778	
Social Services and Housing	5,028	
Keremeos Diagnostic & Treatment Centre		150,593
Health	150,568	
Solicitor General	25	
Keremeos Pharmacy Ltd		272,541
Advanced Education and Job Training	1,000	
Health	270,328	
Social Services and Housing	1,213	
Keremeos School District 16		2,804,309
Education	2,802,099	
Lottery Fund	2,210	
Keremeos-Cawston Olalla Television Society		12,000
Lottery Fund	12,000	
Kermode Friendship Society		66,481
Labour and Consumer Services	22,215	
Lottery Fund	266	
Native Affairs	44,000	
Kern, M		15,989
Social Services and Housing	15,989	
Kernohan, E & Kernohan, R		51,680
Social Services and Housing	51,680	
Kernohan-Upton, E & Kernohan-Upton, R		15,506
Social Services and Housing	15,506	
Kerr, C		30,285
Social Services and Housing	30,285	
Kerr, C G, Dr		115,298
Health	115,298	
Kerr, E & Kerr, D		32,850
Social Services and Housing	32,850	
Kerrisdale Pharmacy		647,776
Health	647,578	
Social Services and Housing	198	
Kersley Community Association		13,422
Lottery Fund	13,422	
Kettle Valley School District 13		2,814,386
Education	2,811,686	
Lottery Fund	2,700	
Kettner, D		16,725
Agriculture and Fisheries	16,725	
Kevin Lodge		189,068
Health	169,597	
Social Services and Housing	19,471	
Kiddie Lane Day Care (Burnaby)		17,686
Social Services and Housing	17,686	
Kiddie Lane Day Care (Surrey)		27,880
Social Services and Housing	27,880	
Kids Inn Day Care 1987		28,623
Social Services and Housing	28,623	
Kids Place Early Childhood Centre		27,422
Social Services and Housing	27,422	
Kilpatrick, D L		51,185
Health	51,185	
Kimberley & District Home Support Service Society		361,469
Health	337,552	
Social Services and Housing	23,917	
Kimberley & District Hospital Society		3,231,593
Health	3,231,593	
Kimberley Bavarian Society		26,217
Advanced Education and Job Training	6,217	
Lottery Fund	20,000	
Kimberley Christian School Society		22,587
Education	22,587	
Kimberley Community Development Society		18,091
Advanced Education and Job Training	402	
Social Services and Housing	17,689	
Kimberley Golf Club		34,386
Advanced Education and Job Training	914	
Social Services and Housing	33,472	
Kimberley Public Library Association		23,614
Lottery Fund	6,000	
Tourism and Provincial Secretary	17,614	
Kimberley School District 3		7,281,150
Education	7,257,578	
Lottery Fund	2,750	
Social Services and Housing	20,822	
Kimberley Ski & Summer Resort Society		55,767
Lottery Fund	35,810	
Social Services and Housing	19,957	
Kimberley Special Care Home Society		896,072
Health	889,574	
Social Services and Housing	6,498	
Kimberley Substance Abuse Awareness Committee		20,000
Labour and Consumer Services	20,000	
Kincolith Indian Band		100,000
Native Affairs	100,000	
King Edward Motor Hotel		11,087
Social Services and Housing	11,087	
King George Highway Hotel		17,751
Social Services and Housing	17,751	
King George Medic Pharmacy		179,055
Health	178,806	
Social Services and Housing	249	
King, L		25,551
Social Services and Housing	25,551	
Kingsway Christian Childrens Centre		38,987
Social Services and Housing	38,987	
Kingsway Manor Ltd		167,130
Health	167,130	
Kingsway Medic Pharmacy		236,314
Health	235,788	
Social Services and Housing	526	
Kingswood Manor		218,672
Health	146,882	
Social Services and Housing	71,790	
Kinney, I G		10,815
Social Services and Housing	10,815	
Kinsmen Child Development Centre		14,003
Social Services and Housing	14,003	
Kinsmen Club of Aldergrove		50,000
Lottery Fund	50,000	
Kinsmen Club of Burns Lake		28,000
Lottery Fund	28,000	
Kinsmen Club of Port Coquitlam		37,000
Lottery Fund	37,000	
Kinsmen Club of Salmon Arm		17,431
Social Services and Housing	17,431	
Kinsmen Club of Terrace		10,000
Lottery Fund	10,000	
Kinsmen Place Lodge		1,732,773
Health	1,724,995	
Social Services and Housing	7,778	
Kinsmen Rehabilitation Foundation of B C		84,581
Lottery Fund	75,000	
Social Services and Housing	9,581	
Kinsmen Retirement Centre		1,561,517
Health	1,552,498	
Social Services and Housing	9,019	

	Ministry $	Total $
Kinsmen Retirement Centre Adult Day Care		61,331
Health	61,331	
Kipp Mallery Pharmacy 2		79,952
Advanced Education and Job Training	761	
Health	79,191	
Kipp-Mallery Pharmacy Ltd		553,838
Advanced Education and Job Training	228	
Health	515,218	
Social Services and Housing	38,392	
Kirby Kare Lodge Inc		176,763
Social Services and Housing	176,763	
Kirby, A		37,823
Social Services and Housing	37,823	
Kirkbright, J & Kirkbright, N		139,270
Social Services and Housing	139,270	
Kirkby, F		26,664
Health	19,040	
Social Services and Housing	7,624	
Kirkham, V & Kirkham, H		37,988
Social Services and Housing	37,988	
Kirklevy, J		13,872
Social Services and Housing	13,872	
Kiro Manor		1,558,534
Advanced Education and Job Training	1,800	
Health	1,556,617	
Social Services and Housing	117	
Kispiox Band		27,103
Advanced Education and Job Training	25,801	
Solicitor General	1,302	
Kitac Enterprises Ltd		28,163
Social Services and Housing	28,163	
Kitasoo Band Council		100,000
Native Affairs	100,000	
Kitimat Association for Mentally Handicapped People		30,826
Social Services and Housing	30,826	
Kitimat Centennial Museum Association		19,728
Lottery Fund	9,000	
Social Services and Housing	10,728	
Kitimat Chamber of Commerce		29,500
Advanced Education and Job Training	3,832	
Economic Development	1,000	
Regional Development	2,000	
Social Services and Housing	22,118	
Tourism and Provincial Secretary	550	
Kitimat Child Development Centre Association		195,411
Health	122,995	
Social Services and Housing	72,416	
Kitimat Community Services Society		47,926
Labour and Consumer Services	2,100	
Social Services and Housing	45,826	
Kitimat General Hospital		59,685
Health	30,602	
Social Services and Housing	29,083	
Kitimat General Hospital Society		5,383,465
Health	5,383,465	
Kitimat Home Support Society		129,496
Health	122,184	
Social Services and Housing	7,312	
Kitimat Lions Foster Home Association		12,360
Social Services and Housing	12,360	
Kitimat Lions Group Home Society		12,055
Social Services and Housing	12,055	
Kitimat Public Library Association		16,594
Tourism and Provincial Secretary	16,594	
Kitimat School District 80		9,260,975
Education	9,257,975	
Lottery Fund	3,000	
Kitimat Youth Centre		10,500
Labour and Consumer Services	10,500	
Kitimat-Stikine Regional Hospital District		23,673
Health	23,673	
Kitsilano Area Child Care Society		17,785
Social Services and Housing	17,785	
Kitsilano Day Care Centre		52,380
Social Services and Housing	52,380	
Kitsilano Neighbourhood House		16,674
Solicitor General	16,674	
Kitts, D, Dr		11,000
Agriculture and Fisheries	11,000	
Kiwanis Care Homes Ltd		1,262,059
Health	1,258,164	
Social Services and Housing	3,895	
Kiwanis Club of Prince George		25,000
Lottery Fund	25,000	
Kiwanis Club of Squamish Valley		10,475
Social Services and Housing	10,475	
Kiwanis Club of Victoria		16,375
Attorney General	636	
Social Services and Housing	15,103	
Solicitor General	636	
Kiwanis House Society		425,550
Labour and Consumer Services	310,729	
Lottery Fund	4,661	
Social Services and Housing	110,160	
Kiwanis Intermediate Care Society		1,065,292
Health	1,059,455	
Social Services and Housing	5,837	
Kiwanis Intermediate Care Society of New Westminster—Chimo Project		58,380
Health	58,380	
Kiwanis Lodge		1,524,496
Health	1,491,897	
Social Services and Housing	32,599	
Kiwanis Senior Housing Society of West Vancouver		904,466
Health	897,467	
Social Services and Housing	6,999	
Kiwanis Villa Society of Victoria		452,879
Health	443,924	
Social Services and Housing	8,955	
Kiwanis Village Care Home		692,726
Health	685,707	
Social Services and Housing	7,019	
Kiwassa Neighbourhood Services		125,148
Social Services and Housing	125,148	
Klassen, D		44,478
Social Services and Housing	44,478	
Klee Wyck Childrens Centre		40,484
Social Services and Housing	40,484	
Klein & Associates Inc, H		324,510
Social Services and Housing	324,510	
Klemm, E		37,430
Social Services and Housing	37,430	
Klingner, A		12,012
Health	12,012	
Klinka, J, Dr		46,124
Health	46,124	
Klomp, R		22,712
Social Services and Housing	22,712	
Klughart, M		23,376
Social Services and Housing	23,376	
Klynsoon, H		19,505
Health	12,506	
Social Services and Housing	6,999	
Knight, A		20,000
Lottery Fund	20,000	
Knight, C		35,781
Social Services and Housing	35,781	
Knight, S & Knight, T		100,688
Social Services and Housing	100,688	
Knights Pharmacy Inc		289,506
Health	288,256	
Social Services and Housing	1,250	
Knowledge Network of the West Communications Authority		1,258,120
Advanced Education and Job Training	1,233,120	
Health	25,000	
Knowles, J, Dr		11,946
Labour and Consumer Services	11,946	
Knowltons Drug Store		258,393
Health	256,021	
Social Services and Housing	2,372	
Knudskov, I		23,343
Social Services and Housing	23,343	
Koch, K		25,197
Social Services and Housing	25,197	
Koecher, D		40,337
Social Services and Housing	40,337	
Koehler, P & Koehler, M		51,716
Social Services and Housing	51,716	
Koepke, R		17,786
Social Services and Housing	17,786	
Kohlers European Sausage Ltd		250,375
Agriculture and Fisheries	250,375	
Kolbuc & Associates		330,472
Attorney General	6,810	
Health	52,400	
Social Services and Housing	262,254	
Solicitor General	9,008	
Kolumbia Inn Daycare Society		23,830
Social Services and Housing	23,830	
Kondala, B		15,897
Health	8,037	
Social Services and Housing	7,860	
Konechy, M		28,059
Social Services and Housing	28,059	
Konopasek, E & Konopasek, F		19,882
Social Services and Housing	19,882	
Kootenay Boundary Regional Hospital District		85,128
Health	85,128	
Kootenay Chamber Orchestra Association		13,500
Lottery Fund	2,500	
Municipal Affairs, Recreation and Culture	11,000	
Kootenay Christmas Tree Association		15,670
Agriculture and Fisheries	15,670	
Kootenay Columbia Child Care Society		214,648
Health	10,000	
Social Services and Housing	204,648	
Kootenay Country Tourist Association		312,583
Advanced Education and Job Training	2,802	
Social Services and Housing	5,668	
Tourism and Provincial Secretary	304,113	

	Ministry $	Total $
Kootenay Indian Area Council		121,975
Education	65,000	
Labour and Consumer Services	475	
Lottery Fund	53,000	
Native Affairs	3,500	
Kootenay Kare		19,516
Social Services and Housing	19,516	
Kootenay Lake District Hospital		42,003
Health	41,670	
Social Services and Housing	333	
Kootenay Lake District Hospital & Health Services Society		7,973,722
Health	7,973,722	
Kootenay Lake Historical Society		28,255
Lottery Fund	28,255	
Kootenay Lake T V Society		25,800
Lottery Fund	25,800	
Kootenay Livestock Association		21,950
Advanced Education and Job Training	1,950	
Agriculture and Fisheries	20,000	
Kootenay Museum Association & Historical Society		22,926
Lottery Fund	9,000	
Social Services and Housing	13,926	
Kootenay Society for Handicapped Children		184,537
Social Services and Housing	184,537	
Kootenay Society for the Handicapped		138,895
Lottery Fund	308	
Social Services and Housing	138,587	
Kootenay Society for the Handicapped (Castlegar)		588,426
Social Services and Housing	588,426	
Kootenay Society for the Handicapped (Cranbrook)		230,534
Social Services and Housing	230,534	
Kootenay Society for the Handicapped (Creston)		1,749,537
Health	259,326	
Social Services and Housing	1,490,211	
Kootenay Society for the Handicapped (Professional Support Team)		139,500
Social Services and Housing	139,500	
Kootenay Society for the Handicapped (Trail)		354,989
Social Services and Housing	354,989	
Kootenay Women in Trades & Technology		10,000
Advanced Education and Job Training	10,000	
Kootenay Youth Choir		17,500
Lottery Fund	17,500	
Kopernik Lodge		897,937
Advanced Education and Job Training	1,035	
Health	872,145	
Social Services and Housing	24,757	
Kornak & Hamm's Pharmacy		264,265
Health	262,451	
Social Services and Housing	1,814	
Kornet, J		42,577
Social Services and Housing	42,577	
Kornet, J & Kornet, J		54,733
Social Services and Housing	54,733	
Kovacs, M C, Dr		84,918
Health	84,918	
Kowaz, A		16,148
Health	16,148	
Kozak, E		22,137
Social Services and Housing	22,137	
Kratzenberg, D		30,671
Social Services and Housing	30,671	
Kreative Kustom Doors & Finishing		15,905
Social Services and Housing	15,905	
Kreuzinger & Sons Ltd, Walter		11,784
Advanced Education and Job Training	1,824	
Agriculture and Fisheries	9,960	
Kripps Pharmacy		115,717
Health	111,078	
Social Services and Housing	4,639	
Kroll's Surrey Pharmacy Ltd		309,831
Health	301,823	
Social Services and Housing	8,008	
Krywaniuk, L		32,294
Health	31,354	
Social Services and Housing	940	
Ksan Association		17,091
Lottery Fund	10,500	
Social Services and Housing	6,591	
Ksan House Society		209,471
Attorney General	67,250	
Social Services and Housing	133,257	
Solicitor General	8,964	
Kubo, R		48,048
Health	48,048	
Kuchapski Painting, Doug		25,519
Advanced Education and Job Training	1,329	
Social Services and Housing	24,190	
Kuchenmuller, M		31,020
Health	31,020	
Kuhn, T & Kuhn, P		84,723
Social Services and Housing	84,723	
Kulick Metz Bowen Rose		30,800
Lottery Fund	30,800	
Kurbatoff, G		25,923
Health	25,923	
Kurz, S		13,303
Social Services and Housing	13,303	
Kutenai Theatre Energy Society		12,500
Lottery Fund	12,500	
Kuzma, C & Kuzma, J		18,078
Social Services and Housing	18,078	
Kuzma, J		21,990
Social Services and Housing	21,990	
Kuzminski, E		23,937
Social Services and Housing	23,937	
Kwantlen College		19,090,375
Advanced Education and Job Training	19,022,765	
Education	67,225	
Social Services and Housing	385	
Kwasnek, M M		12,750
Social Services and Housing	12,750	
Kyle, J L, Dr		44,529
Advanced Education and Job Training	11,925	
Health	32,604	
Kyllo, R & Gilbert, D		11,976
Agriculture and Fisheries	11,976	
Kyszka, D		10,999
Health	10,999	
L & S Hotel		17,938
Social Services and Housing	17,938	
L & T Services Ltd		50,077
Advanced Education and Job Training	2,016	
Health	12,528	
Social Services and Housing	35,533	
L Chaim Adult Day Care Society		63,244
Health	63,244	
La Fete Columbienne Des Enfants		91,603
Education	23,500	
Lottery Fund	68,103	
La·Rosa De Matsqui Rest Home Ltd		194,600
Health	142,966	
Social Services and Housing	51,634	
Labounty, F		13,514
Agriculture and Fisheries	13,514	
Labro Manor		122,955
Health	122,955	
Labro, L		121,379
Health	73,877	
Social Services and Housing	47,502	
Labron Mobility Aids Ltd		43,671
Advanced Education and Job Training	21,397	
Health	3,200	
Social Services and Housing	19,074	
Lack, M L, Dr		12,838
Social Services and Housing	12,838	
Lacroix, A		10,732
Social Services and Housing	10,732	
Lacroix, C		29,364
Social Services and Housing	29,364	
Ladd, D & Ladd, K		21,794
Social Services and Housing	21,794	
Ladhani Inc, A, Dr		93,665
Attorney General	10,589	
Health	24,888	
Labour and Consumer Services	42,334	
Solicitor General	15,854	
Ladner Christian School Society		138,114
Education	138,114	
Ladner Medical Pharmacy		20,680
Health	20,339	
Social Services and Housing	341	
Ladner Private Hospital Ltd		1,421,801
Health	1,414,802	
Social Services and Housing	6,999	
Lady Minto Gulf Islands Hospital, The		2,476,694
Health	2,469,194	
Lottery Fund	7,500	
Lady Minto Homemaker Society		159,411
Health	148,144	
Social Services and Housing	11,267	
Ladysmith & District Hospital Association		2,650,484
Health	2,650,484	
Ladysmith Nursery School Society		10,219
Social Services and Housing	10,219	
Ladysmith Railway Historical Society		62,732
Social Services and Housing	62,732	
Ladysmith Tall Ships Society		51,160
Lottery Fund	15,000	
Social Services and Housing	36,160	
Ladysmith Waterfront Enhancement Society		46,889
Social Services and Housing	46,889	
Lagueux, D		17,015
Advanced Education and Job Training	17,015	
Lajeunesse, E M		11,808
Social Services and Housing	11,808	
Lakalzap Indian Band		397,575
Native Affairs	396,500	
Solicitor General	1,075	

	Ministry $	Total $
Lake Country Day Care		10,156
Social Services and Housing	10,156	
Lake Cowichan School District 66		4,542 185
Education	4,441,028	
Health	35,000	
Lottery Fund	1,800	
Social Services and Housing	64,357	
Lake Point Golf & Country Club		37,500
Lottery Fund	37,500	
Lakes District Museum Society		16,381
Social Services and Housing	16,381	
Lakeside Clinical Pharmacy Ltd		789,957
Health	776,607	
Social Services and Housing	13,350	
Lakeview Church Day Care Centre		35,056
Social Services and Housing	35,056	
Lakewood House Rest Home		34,853
Health	34,853	
Lakey, W Dr		68,092
Health	68,092	
Lals Low-Price Pharmacy		10,176
Health	10,114	
Social Services and Housing	62	
Lamb, K & Lamb, D		91,782
Social Services and Housing	91,782	
Lamberg, G		18,494
Social Services and Housing	18,494	
Lambert-Kipp Pharmacy Ltd		126,979
Health	126,545	
Social Services and Housing	434	
Lamboo, B		16,142
Health	10,367	
Social Services and Housing	5,775	
Lament, R		42,171
Health	42,171	
Lamica, K & Morris, G		22,904
Social Services and Housing	22,904	
Lampitt, J		13,870
Social Services and Housing	13,870	
Lancaster Prescriptions		1,214,357
Health	1,191,577	
Social Services and Housing	22,780	
Landry, C		17,470
Health	6,665	
Social Services and Housing	10,805	
Landry, R & Landry, N		18,260
Social Services and Housing	18,260	
Lane, B J		26,676
Attorney General	9,082	
Solicitor General	17,594	
Lang, E		13,923
Social Services and Housing	13,923	
Lang, J & Lang, E		15,267
Social Services and Housing	15,267	
Lang, L		29,072
Social Services and Housing	29,072	
Langara Pharmacy Ltd		192,727
Health	192,716	
Social Services and Housing	11	
Lange, G		61,992
Health	11,982	
Social Services and Housing	50,010	
Langford I D A Pharmacy		274,380
Health	270,505	
Social Services and Housing	3,875	
Langham Cultural Society		19,616
Lottery Fund	1,000	
Municipal Affairs, Recreation and Culture	11,700	
Social Services and Housing	6,916	
Langley Adult Day Centre Society		152,067
Health	152,067	
Langley Arts Council		13,995
Lottery Fund	2,500	
Municipal Affairs, Recreation and Culture	11,495	
Langley Association for the Handicapped		540,858
Health	22,894	
Social Services and Housing	517,964	
Langley Association for the Handicapped (Bridge Achievement Centre)		148,542
Social Services and Housing	148,542	
Langley Centennial Museum & National Exhibition Centre		22,000
Lottery Fund	22,000	
Langley Chamber of Commerce		13,658
Advanced Education and Job Training	7,708	
Economic Development	3,500	
Regional Development	1,750	
Tourism and Provincial Secretary	700	
Langley Christian School Society		339,552
Education	339,552	
Langley Community Music School		19,000
Lottery Fund	19,000	
Langley Family Services Association		591,032
Health	19,630	
Labour and Consumer Services	242,215	
Social Services and Housing	329,187	
Langley Home Support Service Society		864,593
Health	777,307	
Social Services and Housing	87,286	
Langley Memorial Hospital		23,049,290
Health	23,012,001	
Social Services and Housing	37,289	
Langley Pre-School Developmental Association		96,065
Social Services and Housing	96,065	
Langley School District 35		50,753,485
Advanced Education and Job Training	1,500	
Education	50,559,985	
Lottery Fund	3,000	
Social Services and Housing	189,000	
Langley Special Care Home Society		2,350,425
Health	2,339,901	
Social Services and Housing	10,524	
Langley Stepping-Stone Rehabilitative Society		131,704
Health	131,704	
Langley United Youth Soccer Association		11,440
Lottery Fund	11,440	
Langley Voluntary Sports Association		40,000
Lottery Fund	40,000	
Lansdowne Campus Day Care Centre		40,384
Social Services and Housing	40,384	
Lansdowne Grove Daycare		42,243
Social Services and Housing	42,243	
Lantzville Improvement District		11,200
Municipal Affairs, Recreation and Culture	11,200	
Lapic, T		32,856
Social Services and Housing	32,856	
Larche Greater Vancouver		409,145
Lottery Fund	2,098	
Social Services and Housing	407,047	
Larche Victoria		186,735
Health	34,500	
Social Services and Housing	152,235	
Lardeau Valley Community Club		44,100
Lottery Fund	43,700	
Municipal Affairs, Recreation and Culture	400	
Large Memorial Hospital of the United Church of Canada, R W		932,552
Health	932,552	
Laroche, T		34,800
Attorney General	11,600	
Solicitor General	23,200	
Larocque, V		47,492
Social Services and Housing	47,492	
Laroy, R W		12,450
Health	12,450	
Larson Inc, Dalton L		55,914
Labour and Consumer Services	55,914	
Larson, L & Larson, T		10,348
Social Services and Housing	10,348	
Larson, T		14,358
Health	10,913	
Social Services and Housing	3,445	
Latorre, R A		124,534
Health	124,534	
Latte, R		11,974
Social Services and Housing	11,974	
Laurel House Society		630,206
Social Services and Housing	630,206	
Laurel Lodge Ltd		243,820
Health	236,821	
Social Services and Housing	6,999	
Laurel Prescriptions		318,568
Health	313,939	
Social Services and Housing	4,629	
Laurentian Pacific Insurance		132,388
Education	132,388	
Laurier Court		141,081
Health	141,081	
Laurin, L		22,393
Social Services and Housing	22,393	
Lavelle, P, Dr		59,840
Health	59,840	
Lavener, J		24,347
Social Services and Housing	24,347	
Lavoie, L K		46,377
Social Services and Housing	46,377	
Law Foundation of BC		100,000
International Business and Immigration	100,000	
Lawrence, J		14,902
Social Services and Housing	14,902	
Laxton, C A		32,732
Health	26,083	
Social Services and Housing	6,649	
Laycock, H		39,190
Social Services and Housing	39,190	
Laye, R, Dr		19,008
Health	19,008	
Le-La-La Dancer Society		12,500
Native Affairs	12,500	

	Ministry $	Total $
Lea, G W, Dr		17,135
Advanced Education and Job Training	1,289	
Attorney General	506	
Health	14,620	
Social Services and Housing	720	
Leach, S.		30,453
Social Services and Housing	30,453	
Leahy, K		24,709
Social Services and Housing	24,709	
Learn & Play Childrens Center		25,099
Social Services and Housing	25,099	
Learning Tree Daycare		32,414
Social Services and Housing	32,414	
Leberge, L		13,870
Social Services and Housing	13,870	
Lechner, R.		11,888
Social Services and Housing	11,888	
Leclair, R		21,241
Social Services and Housing	21,241	
Leclercq, G C, Dr		20,149
Attorney General	8,000	
Social Services and Housing	363	
Solicitor General	11,786	
Lecomte Vineyards		14,700
Agriculture and Fisheries	14,700	
Lecomte, D		66,116
Social Services and Housing	66,116	
Ledahl, J		18,984
Social Services and Housing	18,984	
Lee's Pharmacy		113,039
Health	112,754	
Social Services and Housing	285	
Lee, A		55,872
Social Services and Housing	55,872	
Lee, A		12,790
Advanced Education and Job Training	1,144	
Social Services and Housing	11,646	
Lee, A & Lee, M.		356,137
Health	356,137	
Lee, A H J		25,353
Social Services and Housing	25,353	
Lee, G		11,808
Social Services and Housing	11,808	
Lee, R.		12,555
Social Services and Housing	12,555	
Lee, W, Dr		70,584
Social Services and Housing	70,584	
Leech, P.		16,459
Social Services and Housing	16,459	
Lefimil, B & Lefimil, E		22,054
Health	22,054	
Lefimil, M & Lefimil, A M		12,506
Health	12,506	
Lefler, L D		10,994
Health	10,994	
Leflufy Enterprises Ltd		277,252
Social Services and Housing	277,252	
Legal Services Society		21,649,370
Advanced Education and Job Training	1,996	
Attorney General	21,576,996	
Labour and Consumer Services	70,378	
Legear, S & Legear, T		12,908
Social Services and Housing	12,908	
Leghorn, J		32,094
Social Services and Housing	32,094	
Legislative Dining Room		115,000
Legislation	115,000	
Lehman, D & Lehman, R		16,997
Social Services and Housing	16,997	
Leigh Square Pharmacy		146,611
Health	145,664	
Social Services and Housing	947	
Leishman Child Care Centre		13,091
Social Services and Housing	13,091	
Lemire, R.		14,329
Social Services and Housing	14,329	
Lennox, A		12,506
Health	12,506	
Leno, F.		19,416
Social Services and Housing	19,416	
Lepka, S & Canadian Imperial Bank of Commerce		10,000
Native Affairs	10,000	
Leroy, M		12,355
Social Services and Housing	12,355	
Leslie, B.		40,309
Social Services and Housing	40,309	
Lester B Pearson College of the Pacific		120,000
Advanced Education and Job Training	120,000	
Letendre, L		20,416
Social Services and Housing	20,416	
Leuck, D		17,027
Health	17,027	
Levesque, J & Levesque, L		19,152
Social Services and Housing	19,152	
Levy, J M, Dr		41,274
Health	41,274	
Ley, R G, Dr		13,950
Attorney General	1,395	
Health	10,385	
Solicitor General	2,170	
Leyen Holdings Ltd		155,811
Health	155,811	
Liddle, R & Liddle, D		30,638
Social Services and Housing	30,638	
Life Choices Ltd		234,354
Social Services and Housing	234,354	
Lifeline Society, The		860,000
Health	607,950	
Lottery Fund	3,038	
Social Services and Housing	249,012	
Lifestream Natural Foods Ltd		67,706
Agriculture and Fisheries	66,577	
Social Services and Housing	1,129	
Lifeworks Family Care Home		23,801
Health	23,801	
Liggatt, B		10,926
Social Services and Housing	10,926	
Liggatt, B & Liggatt, T		17,053
Social Services and Housing	17,053	
Lighthouse Christian Academy		21,620
Education	21,620	
Lilliput Daycare Society		17,633
Social Services and Housing	17,633	
Lillooet District Hospital Society		1,962,853
Health	1,962,853	
Lillooet Friendship Centre		19,000
Native Affairs	19,000	
Lillooet Homemakers Service		58,471
Health	57,055	
Social Services and Housing	1,416	
Lillooet I D A Pharmacy		83,681
Health	83,681	
Lillooet Intercare Society		332,643
Health	332,643	
Lillooet School District 29		6,136,054
Education	6,108,454	
Health	25,000	
Lottery Fund	2,600	
Lillooet Trail Plunket Society		14,731
Social Services and Housing	14,731	
Lim, M E, Dr.		35,507
Health	35,507	
Lim, W.		17,377
Social Services and Housing	17,377	
Lincoln Court Pharmacy		108,915
Health	108,915	
Lincoln Pharmacy		106,483
Health	106,168	
Social Services and Housing	315	
Linden House		42,114
Health	32,131	
Social Services and Housing	9,983	
Linden Lodge		380,659
Social Services and Housing	380,659	
Lindsay, J.		25,680
Social Services and Housing	25,680	
Lindsey & Associates Veterinary Hospital		11,375
Advanced Education and Job Training	1,042	
Lottery Fund	10,333	
Linford, A, Dr		54,516
Health	54,516	
Linlih Rest Home		134,956
Health	86,532	
Social Services and Housing	48,424	
Lions Club of North Surrey		31,500
Lottery Fund	31,500	
Lions Club of White Rock		12,574
Lottery Fund	12,574	
Lions Gate Hospital		74,064
Social Services and Housing	74,064	
Lions Gate Hospital Pharmacy		13,800
Health	13,800	
Lions Paraplegic Lodge		59,248
Social Services and Housing	59,248	
Lissimore, D		17,619
Lottery Fund	17,619	
Lister, J & Lister, B		36,906
Social Services and Housing	36,906	
Little Beach Day Care Centre		37,996
Social Services and Housing	37,996	
Little Fawn Day Care		36,067
Social Services and Housing	36,067	
Little Flower Day Care Society		18,379
Social Services and Housing	18,379	
Little Jack Horner Child Centre		16,728
Social Services and Housing	16,728	
Little Mountain Neighbourhood House Child Development Centre		18,232
Social Services and Housing	18,232	

	Ministry $	Total $
Little Mountain Neighbourhood House Society		446,478
Health	5,112	
Social Services and Housing	441,366	
Little Mountain Place		1,633,861
Health	1,621,640	
Social Services and Housing	12,221	
Little Mountain Residential Care & Housing Society		24,178
Lottery Fund	24,178	
Little Peoples Nursery & Day Care (I&II)		47,005
Social Services and Housing	47,005	
Little Peoples Place (Nanaimo)		31,579
Social Services and Housing	31,579	
Little Rascals Daycare Ltd		58,593
Advanced Education and Job Training	984	
Social Services and Housing	57,609	
Little Swiss Inn		15,985
Social Services and Housing	15,985	
Little, S, Dr		97,897
Health	97,897	
Lloyds World Travel Service of Canada Ltd		26,455
Social Services and Housing	26,455	
Lo, F, Dr		14,656
Advanced Education and Job Training	1,872	
Social Services and Housing	12,784	
Lo, P, Dr		19,778
Social Services and Housing	19,778	
Lo-Kee Market Inc		42,048
Social Services and Housing	42,048	
Lobel Orthopaedic Shoe Mfg		10,645
Social Services and Housing	10,645	
Lobro Manor		68,519
Social Services and Housing	68,519	
Lock's Prescription Pharmacy Ltd		515,122
Health	514,781	
Social Services and Housing	341	
Lockhart, J		18,586
Social Services and Housing	18,586	
Logan Lake Golf Society		60,694
Lottery Fund	25,769	
Social Services and Housing	34,925	
Logan Lake Health Care Society		199,783
Health	197,101	
Social Services and Housing	2,682	
Lohrasbe, S, Dr		162,769
Health	162,769	
Lomax, S, Dr		36,644
Health	36,644	
London Drugs Ltd		8,096,218
Advanced Education and Job Training	5,668	
Health	7,913,161	
Social Services and Housing	177,357	
Solicitor General	32	
London Optical Ltd		75,186
Attorney General	116	
Social Services and Housing	74,960	
Solicitor General	110	
London Street Day Care Centre		15,355
Social Services and Housing	15,355	
Lonsdale Creek Day Care Centre		20,018
Social Services and Housing	20,018	
Lonsdale Creek Daycare Under 3s		23,815
Social Services and Housing	23,815	
Lookout Emergency Aid Society		655,445
Health	397,788	
Social Services and Housing	257,657	
Lord, S, Dr		20,225
Attorney General	6,349	
Social Services and Housing	107	
Solicitor General	13,769	
Loreth & Associates		69,052
Health	69,052	
Lorint, F		57,300
Social Services and Housing	57,300	
Lougheed Childrens Centre		11,225
Social Services and Housing	11,225	
Loughridge, G		36,648
Social Services and Housing	36,648	
Louie Inc, D F, Dr		37,934
Health	37,934	
Low Cost Western Pharmacy		46,693
Health	46,693	
Low, R		17,759
Social Services and Housing	17,759	
Lowan, A & Lowan, J		97,098
Social Services and Housing	97,098	
Lower Fraser Valley Cerebral Palsy Association		1,847,046
Health	759,654	
Lottery Fund	187,569	
Social Services and Housing	899,823	
Lower Fraser Valley Exhibition Association		140,170
Agriculture and Fisheries	9,670	
Lottery Fund	130,500	
Lower Mainland Community Based Services Society		175,418
Health	20,000	
Social Services and Housing	155,418	
Lower Mainland Horticultural Improvement Association		11,184
Agriculture and Fisheries	11,184	
Lower Mainland St Leonards Society		1,846,042
Attorney General	81,652	
Health	8,302	
Social Services and Housing	1,659,021	
Solicitor General	97,067	
LTC Pharmacy Service Ltd		271,677
Health	270,625	
Social Services and Housing	1,052	
Luciano Fabian Day Care		28,165
Social Services and Housing	28,165	
Lucille Mountain Water Users Community		19,950
Agriculture and Fisheries	19,950	
Lum, K D, Dr		25,872
Health	25,872	
Lumby & District Community Services Society		13,585
Health	13,585	
Lumley, E		13,872
Social Services and Housing	13,872	
Lundie, R		18,984
Social Services and Housing	18,984	
Lundstrom, J & Lundstrom, A		13,146
Social Services and Housing	13,146	
Lunn, D		24,165
Social Services and Housing	24,165	
Lustig, S D, Dr		40,277
Advanced Education and Job Training	15,455	
Attorney General	3,875	
Health	11,182	
Solicitor General	9,765	
Luther Court Society		1,082,139
Health	1,079,532	
Social Services and Housing	2,607	
Lutheran Schools Association of B C		33,412
Education	33,412	
Lynam, A & Lynam, J		10,093
Social Services and Housing	10,093	
Lynn Valley Lodge		560,174
Health	560,174	
Lynndale Lodge		116,592
Social Services and Housing	116,592	
M & O Services Ltd		195,290
Attorney General	71,141	
Solicitor General	124,149	
M G Vision Care Inc		21,116
Social Services and Housing	21,116	
M M P Holdings Ltd		193,554
Health	193,554	
M S A Association for the Retarded		36,010
Social Services and Housing	36,010	
M S A Halfway House Society		633,889
Attorney General	11,059	
Labour and Consumer Services	326,069	
Social Services and Housing	278,699	
Solicitor General	18,062	
M S A Manor Home		497,862
Health	497,862	
M S A Society for Mentally Handicapped People		220,912
Health	91,400	
Social Services and Housing	129,512	
M V M Hogs Inc		12,449
Agriculture and Fisheries	12,449	
M2/W2 Association		48,467
Attorney General	38,605	
Solicitor General	9,862	
MacAdam, D M, Dr		15,246
Social Services and Housing	15,246	
MacAndrew Lodge		510,292
Health	327,133	
Social Services and Housing	183,159	
MacArthur, J		23,647
Social Services and Housing	23,647	
MacBeth, V		19,673
Social Services and Housing	19,673	
MacDonald's Prescriptions		1,252,022
Health	1,247,666	
Social Services and Housing	4,356	
MacDonald, C & MacDonald, C		14,630
Social Services and Housing	14,630	
MacDonald, E		26,463
Social Services and Housing	26,463	
MacDonald, I		29,238
Social Services and Housing	29,238	
MacDonald, M, Dr		13,927
Attorney General	2,196	
Social Services and Housing	19	
Solicitor General	11,712	
MacDonald, N J		28,381
Social Services and Housing	28,381	
MacFarlane, A		32,747
Social Services and Housing	32,747	
MacGregor, L		16,840
Social Services and Housing	16,840	

	Ministry $	Total $
MacGregor, R & MacGregor, B		23,744
Social Services and Housing	23,744	
MacIntyre, J, Dr		60,526
Attorney General	19,197	
Solicitor General	41,329	
MacIsaac, J		22,014
Social Services and Housing	22,014	
MacIsaac, J & MacIsaac, D		10,718
Social Services and Housing	10,718	
MacKay, C B		11,188
Social Services and Housing	11,188	
MacKenzie Counselling Services		141,739
Labour and Consumer Services	67,864	
Social Services and Housing	73,875	
MacKenzie Drugs		156,687
Health	155,397	
Social Services and Housing	1,290	
MacKenzie Hospital Society		1,114,359
Health	1,114,359	
MacKenzie Public Library		11,242
Tourism and Provincial Secretary	11,242	
MacKenzie, Alexander Commemorative Pharmacy		19,647
Health	19,647	
Mackie Nursing Homes		368,568
Health	14,343	
Social Services and Housing	354,225	
Mackie, B & Mackie, S		69,698
Social Services and Housing	69,698	
Mackie, S		18,984
Social Services and Housing	18,984	
Macklem Home, Caroline		139,705
Health	139,705	
MacLean, M		36,251
Social Services and Housing	36,251	
MacMillan Bloedel Ltd		59,589
Transportation and Highways	59,589	
MacMillan Planetarium, H R		20,000
Lottery Fund	20,000	
MacPherson, D I		45,142
Health	45,142	
MacTavish, J N, Dr		36,147
Health	35,547	
Social Services and Housing	600	
MADD Victoria		50,000
Solicitor General	50,000	
Madden, J		28,506
Social Services and Housing	28,506	
Maddess, R J, Dr		76,197
Health	75,437	
Social Services and Housing	760	
Madrona Exposition Centre Society		22,000
Lottery Fund	22,000	
Maerzke, H		15,661
Social Services and Housing	15,661	
Maerzke, H & Maerzke, G		30,922
Social Services and Housing	30,922	
Magee Pharmacy		160,619
Health	160,379	
Social Services and Housing	240	
Magne, L, Dr		10,647
Social Services and Housing	10,647	
Magnolia Manor		35,899
Health	35,899	
Mah, J		14,395
Health	7,396	
Social Services and Housing	6,999	
Maiden Creek Ranch		10,772
Advanced Education and Job Training	900	
Agriculture and Fisheries	9,872	
Maillardville United Pharmacie		193,061
Health	193,061	
Maimonides School Society		43,202
Education	43,202	
Main Drug		237,663
Health	235,804	
Social Services and Housing	1,859	
Mainstream Society		656,266
Social Services and Housing	656,266	
Maisonneuve, J		13,809
Social Services and Housing	13,809	
Makepeace, C		32,898
Social Services and Housing	32,898	
Malakwa Community Association		31,106
Advanced Education and Job Training	1,905	
Lottery Fund	29,201	
Malaspina Child Development Society		62,313
Advanced Education and Job Training	13,200	
Social Services and Housing	49,113	
Malaspina College		21,667,979
Advanced Education and Job Training	21,488,651	
Agriculture and Fisheries	4,000	
Education	54,675	
Energy, Mines and Petroleum Resources	25,000	
Lottery Fund	25	
Social Services and Housing	95,378	
Tourism and Provincial Secretary	250	
Malaspina Lodge		1,602,090
Health	1,536,261	
Social Services and Housing	65,829	
Malaspina Printmakers Society		16,300
Municipal Affairs, Recreation and Culture	16,300	
Malin, T		18,981
Health	11,982	
Social Services and Housing	6,999	
Mallin Investments Inc		10,199
Agriculture and Fisheries	10,199	
Maloney, N, Dr		14,058
Health	14,058	
Maltais, N		18,788
Health	18,788	
Manahan, S		29,263
Social Services and Housing	29,263	
Mandarin Drugs		393,046
Health	391,360	
Social Services and Housing	1,686	
Mandarin Enterprises Ltd		20,084
Advanced Education and Job Training	1,759	
Agriculture and Fisheries	18,325	
Manke, E		21,864
Social Services and Housing	21,864	
Manley, M		24,488
Health	24,488	
Manly, P		15,400
Health	15,400	
Mann Pharmacy Ltd, A R		401,102
Health	399,728	
Social Services and Housing	1,374	
Manns Clinic Pharmacy		57,685
Attorney General	14	
Health	56,917	
Social Services and Housing	754	
Manns Prescription Pharmacy		236,467
Health	233,650	
Social Services and Housing	2,817	
Manuela Corriveau Villa		68,743
Health	68,743	
Manzon & Manzon Inc		165,179
Health	115,781	
Social Services and Housing	49,398	
Maple Leaf Drugs I D A		120,845
Health	119,462	
Social Services and Housing	1,383	
Maple Leaf Guest Home		85,108
Health	46,667	
Social Services and Housing	38,441	
Maple Pharmacy		226,404
Health	225,108	
Social Services and Housing	1,296	
Maple Ridge Day Care		23,597
Social Services and Housing	23,597	
Maple Ridge Family Education Centre		62,083
Health	5,000	
Social Services and Housing	57,083	
Maple Ridge Halfway House Society		229,721
Labour and Consumer Services	229,721	
Maple Ridge Halfway House Society (Fraser)		445,578
Labour and Consumer Services	445,578	
Maple Ridge Historical Society		10,000
Lottery Fund	10,000	
Maple Ridge Hospital		39,886
Social Services and Housing	39,886	
Maple Ridge Hospital Association		16,562,998
Health	16,562,998	
Maple Ridge Intermediate Care Ltd		293,692
Health	293,692	
Maple Ridge Treatment Centre		273,568
Attorney General	821	
Labour and Consumer Services	142,876	
Lottery Fund	80,785	
Social Services and Housing	47,334	
Solicitor General	1,752	
Maple Ridge-Pitt Meadow Chamber of Commerce		12,918
Advanced Education and Job Training	7,268	
Economic Development	3,500	
Regional Development	1,750	
Tourism and Provincial Secretary	400	
Maple Ridge-Pitt Meadows Community Services Council		629,241
Attorney General	36,224	
Health	139,472	
Social Services and Housing	430,292	
Solicitor General	23,253	
Maple Ridge-Pitt Meadows School District 42		31,387,898
Attorney General	1,887	
Education	31,232,900	
Lottery Fund	3,000	
Social Services and Housing	144,066	
Solicitor General	6,045	
Maplewood Daycare		28,568
Social Services and Housing	28,568	

	Ministry $	Total $
Maplewood House		75,523
Health	75,523	
Maplewood Manor		356,141
Health	356,141	
Maplewood Out of School		15,703
Social Services and Housing	15,703	
Maranatha Christian School Society		57,007
Education	55,618	
Lottery Fund	542	
Social Services and Housing	847	
Marble Arch Hotel		14,189
Social Services and Housing	14,189	
Marcus, P		22,106
Social Services and Housing	22,106	
Marcuse Dance Projects Society, Judith		68,500
Lottery Fund	5,000	
Municipal Affairs, Recreation and Culture	63,500	
Mardor Residence		58,361
Health	58,361	
Mardor Rest Home		63,806
Social Services and Housing	63,806	
Maria Montessori Academy		35,374
Social Services and Housing	35,374	
Marigold Daycare Centre		25,998
Social Services and Housing	25,998	
Marigold Out of School Program		10,084
Social Services and Housing	10,084	
Marigold Play School Daycare Centre		109,644
Social Services and Housing	109,644	
Marina Pharmacy Ltd		77,510
Health	76,991	
Social Services and Housing	519	
Marineview Housing Society		314,102
Health	210,055	
Social Services and Housing	104,047	
Marishell Products Ltd		40,900
Agriculture and Fisheries	40,900	
Maritime Museum of B C		225,480
Lottery Fund	175,480	
Municipal Affairs, Recreation and Culture	50,000	
Mark's Plaza Pharmacy		316,070
Health	315,994	
Social Services and Housing	76	
Mark, B		24,400
Social Services and Housing	24,400	
Mark, R & Mark, G		31,783
Social Services and Housing	31,783	
Marketplace Communications Inc		35,000
Lottery Fund	35,000	
Marks Work Wearhouse		19,369
Social Services and Housing	19,369	
Marlin E-Z-E Travel		17,376
Social Services and Housing	17,376	
Marlin Travel		10,440
Advanced Education and Job Training	1,275	
Social Services and Housing	9,165	
Marpole-Oakridge Area Council		20,904
Social Services and Housing	20,904	
Marpole-Oakridge Community Centre		10,577
Social Services and Housing	10,577	
Marpole-Oakridge Seniors Program		118,751
Health	118,751	
Marpole-Oakridge Services to Seniors		990,208
Health	989,148	
Social Services and Housing	1,060	
Marquardt, F		43,882
Social Services and Housing	43,882	
Marsh & McLennan Ltd		2,343,075
Advanced Education and Job Training	437,461	
Education	1,905,614	
Marsland Estate Development Society		32,107
Lottery Fund	32,107	
Martel, J & Martel, M		54,649
Social Services and Housing	54,649	
Martel, J A		13,872
Social Services and Housing	13,872	
Martens & Sons Ltd, D		39,979
Agriculture and Fisheries	39,979	
Martin, B		38,356
Social Services and Housing	38,356	
Martin, D & Wilson, R		50,551
Social Services and Housing	50,551	
Martin, D, Dr		10,092
Labour and Consumer Services	10,028	
Solicitor General	64	
Marton, J, Dr		39,011
Advanced Education and Job Training	550	
Health	38,101	
Social Services and Housing	360	
Marwick, J		17,279
Social Services and Housing	17,279	
Mary Hill Children's Centre		23,697
Social Services and Housing	23,697	

	Ministry $	Total $
Mary Poppins Day-Care		44,094
Social Services and Housing	44,094	
Marzo House		120,257
Social Services and Housing	120,257	
Massey, T		19,184
Social Services and Housing	19,184	
Mastectomy Shop, The		37,873
Health	37,514	
Social Services and Housing	359	
Mastin, T		18,983
Social Services and Housing	18,983	
Mater Misericordiae Hospital		12,777
Social Services and Housing	12,777	
Mather, N		19,378
Health	19,378	
Matheson, G O, Dr		55,086
Attorney General	19,658	
Solicitor General	35,428	
Matsqui-Abbotsford Community Services		1,013,783
Advanced Education and Job Training	6,023	
Attorney General	120,772	
Health	59,394	
Labour and Consumer Services	96,215	
Social Services and Housing	622,840	
Solicitor General	108,539	
Matsqui-Sumas-Abbotsford General Hospital		57,964
Health	2,986	
Social Services and Housing	54,919	
Solicitor General	59	
Matsqui-Sumas-Abbotsford General Hospital Society		25,888,974
Health	25,888,974	
Matsqui-Sumas-Abbotsford Museum Society		24,110
Lottery Fund	24,110	
Matthews, A		21,309
Social Services and Housing	21,309	
Mattson, G		42,693
Social Services and Housing	42,693	
Mawhinney, J		44,167
Health	29,364	
Social Services and Housing	14,803	
May, M		26,062
Social Services and Housing	26,062	
Maycock Optical		23,743
Attorney General	131	
Health	140	
Social Services and Housing	23,144	
Solicitor General	328	
Mayer, P		13,594
Social Services and Housing	13,594	
Mayne Island Parks & Recreation Commission		13,105
Lottery Fund	13,105	
Mayo Pharmacy Ltd		126,804
Health	126,710	
Social Services and Housing	94	
Mayoh, D		12,137
Health	6,237	
Social Services and Housing	5,900	
Mazzei Group Living Home		60,591
Social Services and Housing	60,591	
McAvity, D		10,000
Government Management Services	5,000	
Tourism and Provincial Secretary	5,000	
McBride & District Hospital		27,486
Health	27,486	
McBride & District Hospital Society		1,225,989
Health	1,225,989	
McBride Farmers Institute		15,000
Agriculture and Fisheries	15,000	
McBride Manor Society		188,458
Health	147,783	
Social Services and Housing	40,675	
McBride Pharmacy		33,745
Health	33,745	
McBride Pharmacy (1970) Ltd		17,789
Health	17,746	
Social Services and Housing	43	
McCallum, H		29,363
Social Services and Housing	29,363	
McCelvey, A		19,505
Health	12,506	
Social Services and Housing	6,999	
McClelland, C		22,517
Health	22,517	
McClelland, M		22,839
Health	22,839	
McClure House		105,461
Health	105,461	
McColeman, N		17,658
Social Services and Housing	17,658	
McConnell, E		13,173
Health	13,173	
McConnell, M		13,872
Social Services and Housing	13,872	

	Ministry $	Total $
McCreary Centre Society		55,000
Health	55,000	
McCririck, B		35,000
Lottery Fund	35,000	
McCue's Allied Drugs Ltd		523,558
Health	518,593	
Social Services and Housing	4,965	
McCue's Clinic Prescriptions		271,302
Health	271,302	
McDaid, M		20,467
Social Services and Housing	20,467	
McDonald Lodge		511,513
Health	424,503	
Social Services and Housing	87,010	
McDonald Lodge 1		159,121
Health	159,121	
McDonald Lodge 2		162,040
Health	162,040	
McDonald, H		24,007
Social Services and Housing	24,007	
McDonald, J & McDonald, N		38,649
Social Services and Housing	38,649	
McDonald, L		13,872
Social Services and Housing	13,872	
McDougall, M		34,611
Social Services and Housing	34,611	
McElroy, R & McElroy, A		65,529
Social Services and Housing	65,529	
McEwan, K L, Dr		45,625
Health	36,097	
Labour and Consumer Services	9,528	
McGarrity, C		65,453
Social Services and Housing	65,453	
McGill & Orme Ltd		3,728,123
Health	3,691,849	
Social Services and Housing	36,274	
McGill & Orme Ltd—Surgical		163,660
Health	116,847	
Social Services and Housing	46,813	
McGill University		25,125
Education	10,725	
Energy, Mines and Petroleum Resources	12,000	
Municipal Affairs, Recreation and Culture	2,400	
McGregor, J		20,252
Social Services and Housing	20,252	
McGregor, N		29,491
Social Services and Housing	29,491	
McGuigan, C R & Hurtig, J F		103,651
Social Services and Housing	103,651	
McGuigan, R		112,702
Social Services and Housing	112,702	
McHome Care Homes		14,971
Health	14,971	
McIntee, L		24,488
Health	24,488	
McIntosh, J		15,825
Social Services and Housing	15,825	
McIntosh, L		146,293
Social Services and Housing	146,293	
McKay, B & McKay, P		86,742
Social Services and Housing	86,742	
McKee, G & McKee, S		91,385
Social Services and Housing	91,385	
McKee, G H		10,686
Social Services and Housing	10,686	
McKee, N		91,577
Social Services and Housing	91,577	
McKee, S G		42,233
Health	42,233	
McKenzie Lodge		98,553
Health	98,553	
McKibben, N		74,040
Social Services and Housing	74,040	
McKinlay, D		44,145
Health	44,145	
McKinnon, D & McKinnon, G		16,866
Social Services and Housing	16,866	
McKirdy, D		24,923
Social Services and Housing	24,923	
McLaren, M		12,207
Social Services and Housing	12,207	
McLauchlan, T		27,923
Social Services and Housing	27,923	
McLaughlin, R G		18,320
Attorney General	6,870	
Solicitor General	11,450	
McLean, I		15,409
Social Services and Housing	15,409	
McLean, M		85,938
Social Services and Housing	85,938	
McLellan, C		22,222
Social Services and Housing	22,222	
McLeod Lake Centennial Club		10,400
Lottery Fund	10,000	
Municipal Affairs, Recreation and Culture	400	
McLeod Lake Indian Band		25,952
Social Services and Housing	25,952	
McLeod Optical Co Ltd		33,017
Social Services and Housing	33,017	
McLeod, D & McLeod, N F		75,216
Social Services and Housing	75,216	
McLeod, E		22,049
Social Services and Housing	22,049	
McLeod, J R, Dr		11,673
Attorney General	2,928	
Social Services and Housing	175	
Solicitor General	8,570	
McLuhan Centre on Global Communication, M		25,000
Education	25,000	
McManus, E		18,007
Social Services and Housing	18,007	
McParland, C		12,175
Advanced Education and Job Training	12,175	
McPherson Funeral Service Ltd		12,096
Health	808	
Social Services and Housing	11,288	
McPherson Playhouse Foundation		175,000
Lottery Fund	175,000	
McPherson, K E, Dr		34,306
Health	34,306	
McRae, R & McRae, D		47,275
Social Services and Housing	47,275	
Meadowridge Independent School Society		179,863
Education	179,863	
Meadows Drug Mart Ltd		144,014
Health	143,817	
Social Services and Housing	197	
Meadowview Manor		189,020
Health	97,916	
Social Services and Housing	91,104	
Medana Lodge		25,536
Health	25,536	
Medi-Centre Pharmacy		129,252
Health	129,134	
Social Services and Housing	118	
Mediation Association of B C		10,000
Social Services and Housing	5,000	
Solicitor General	5,000	
Medical Centre Pharmacy		413,087
Health	411,998	
Social Services and Housing	1,089	
Medical Centre Prescriptions		185,480
Health	184,247	
Social Services and Housing	1,233	
Medical Pharmacy		225,460
Health	225,460	
Medical Services Plan of B C		1,068,959,677
Advanced Education and Job Training	642	
Health	1,068,784,625	
Labour and Consumer Services	3,725	
Social Services and Housing	170,685	
Medical Tower Drugs Ltd		674,693
Health	668,350	
Social Services and Housing	6,343	
Medigas Pacific Ltd		20,627
Health	401	
Social Services and Housing	20,226	
Medland, D E		28,644
Health	28,644	
Medox Health Services Inc		2,657,166
Health	2,518,052	
Social Services and Housing	139,114	
Meginbir, L D		82,286
Health	82,286	
Meier Medical Supplies Ltd		21,957
Health	8,759	
Social Services and Housing	13,198	
Melhuish, P W, Dr		90,606
Health	90,606	
Melody House		51,304
Health	30,302	
Social Services and Housing	21,002	
Memories Day Care Centre Ltd		45,267
Social Services and Housing	45,267	
Menkes, E T		12,591
Social Services and Housing	12,591	
Menno Home		1,770,328
Health	1,756,099	
Social Services and Housing	14,229	
Menno Hospital		49,999
Health	49,999	
Mennonite Benevolent Society		2,004,519
Health	1,985,911	
Social Services and Housing	18,608	
Mennonite Central Committee (BC)		996,679
Advanced Education and Job Training	2,081	
Health	167,137	
Social Services and Housing	827,461	

	Ministry $	Total $
Mennonite Central Committee Plaza Society		106,667
Lottery Fund	106,667	
Mennonite Educational Institute Association		850,307
Education	850,307	
Mennonite Intermediate Home Care Society of Richmond		1,047,950
Health	1,047,950	
Mercedes Guest Home		161,383
Health	160,807	
Social Services and Housing	576	
Mercer, D		11,441
Health	11,441	
Meredith, G		30,857
Social Services and Housing	30,857	
Meridian Village Afterschool		15,851
Social Services and Housing	15,851	
Merius, J		70,575
Health	21,084	
Social Services and Housing	49,491	
Merkley, J & Merkley, D		77,522
Social Services and Housing	77,522	
Merner, R		28,983
Social Services and Housing	28,983	
Merrill, P		32,977
Social Services and Housing	32,977	
Merritt & District Chamber of Commerce		83,295
Advanced Education and Job Training	6,422	
Economic Development	2,000	
Regional Development	1,000	
Social Services and Housing	73,423	
Tourism and Provincial Secretary	450	
Merritt & District Youth Resources Society		76,786
Attorney General	1,668	
Social Services and Housing	71,782	
Solicitor General	3,336	
Merritt Alternate School		28,945
Social Services and Housing	28,945	
Merritt Daycare Association		14,838
Social Services and Housing	14,838	
Merritt Golf & Country Club		11,697
Lottery Fund	3,655	
Social Services and Housing	8,042	
Merritt School District 31		7,442,317
Education	7,439,317	
Lottery Fund	3,000	
Meservia, C		23,616
Social Services and Housing	23,616	
Messenger, J		41,307
Social Services and Housing	41,307	
Metchosin Homemakers Service		452,804
Health	427,767	
Social Services and Housing	25,037	
Metro Town Pharmacy Inc		210,539
Health	209,671	
Social Services and Housing	868	
Mets, P		34,047
Social Services and Housing	34,047	
Meyer, P & Meyer, R		27,676
Social Services and Housing	27,676	
Meynders, W		32,816
Social Services and Housing	32,816	
Michek, R S		13,641
Attorney General	4,547	
Solicitor General	9,094	
Michel, E		23,702
Social Services and Housing	23,702	
Mid Island Christian School Society		19,945
Education	19,645	
Social Services and Housing	300	
Mid-Canada Medical		41,333
Health	2,882	
Social Services and Housing	38,451	
Mid-Island Sexual Assault Centre		42,140
Attorney General	38,500	
Social Services and Housing	3,640	
Mid-Main Health Centre		18,733
Lottery Fund	17,547	
Social Services and Housing	1,186	
Midfield Farms Ltd		12,073
Agriculture and Fisheries	12,073	
Midstream Manor		128,527
Health	91,302	
Social Services and Housing	37,225	
Mierau, S		19,206
Social Services and Housing	19,206	
Mihalic, M		37,968
Social Services and Housing	37,968	
Milburn, C		34,892
Social Services and Housing	34,892	
Mile Post Consultants Inc		22,765
Tourism and Provincial Secretary	22,765	
Milewski, M M, Dr		12,452
Advanced Education and Job Training	64	
Attorney General	660	
Health	43	
Labour and Consumer Services	9,499	
Social Services and Housing	60	
Solicitor General	2,126	

	Ministry $	Total $
Milieu Community Resource Corp		50,909
Social Services and Housing	50,909	
Mill Bay I D A Pharmacy		344,136
Health	343,660	
Social Services and Housing	476	
Mill Site Lodge		280,409
Health	280,409	
Millar's Drugs Ltd		108,824
Health	108,811	
Social Services and Housing	13	
Miller, D		18,505
Advanced Education and Job Training	780	
Agriculture and Fisheries	17,725	
Miller, E		23,321
Social Services and Housing	23,321	
Miller, J		51,482
Social Services and Housing	51,482	
Miller, N		15,440
Agriculture and Fisheries	15,440	
Miller, R		22,874
Health	22,874	
Miller, S		27,121
Agriculture and Fisheries	2,179	
Social Services and Housing	24,942	
Millers Family Day Care, Linda		10,274
Social Services and Housing	10,274	
Millers Learn & Play Preschool, Ruby		19,239
Social Services and Housing	19,239	
Mills, F H G, Dr		105,645
Health	105,645	
Mills, L		77,298
Social Services and Housing	77,298	
Mills, L & Mills, P		94,337
Social Services and Housing	94,337	
Mills, W		49,904
Health	49,904	
Milord, I		47,725
Social Services and Housing	47,725	
Mining Association of B C, The		10,000
Energy, Mines and Petroleum Resources	10,000	
Minnabarriet, M		15,799
Social Services and Housing	15,799	
Minoru Pharmacy		95,979
Health	95,979	
Miranda, R		19,774
Social Services and Housing	19,774	
Mission Association for Community Living		1,333,167
Education	3,900	
Health	362,957	
Lottery Fund	43	
Social Services and Housing	966,267	
Mission Community Services Society		347,426
Advanced Education and Job Training	15,500	
Health	98,490	
Labour and Consumer Services	15,000	
Social Services and Housing	218,436	
Mission Daycare Society		33,406
Social Services and Housing	33,406	
Mission Heritage Association		13,671
Lottery Fund	13,671	
Mission Hill Vineyards		184,508
Agriculture and Fisheries	182,708	
International Business and Immigration	1,800	
Mission Indian Friendship Centre Society		43,429
Labour and Consumer Services	22,215	
Native Affairs	14,000	
Social Services and Housing	7,214	
Mission Memorial Hospital		18,347
Social Services and Housing	18,347	
Mission Memorial Hospital Society		9,329,237
Health	9,329,237	
Mission Regional Chamber of Commerce		12,086
Advanced Education and Job Training	7,786	
Economic Development	1,250	
Regional Development	2,500	
Tourism and Provincial Secretary	550	
Mission School District 75		17,467,658
Education	17,464,658	
Lottery Fund	3,000	
Mission Transition House Society		86,394
Social Services and Housing	86,394	
Mission Workshop Association		113,727
Health	5,775	
Social Services and Housing	107,952	
Mitchell Information Services Inc		15,192
Social Services and Housing	15,192	
Mitchell, A		36,682
Social Services and Housing	36,682	
Mitchell, J R		25,518
Social Services and Housing	25,518	
Mitchell, K		72,418
Social Services and Housing	72,418	
Mitchell, R		16,066
Social Services and Housing	16,066	

	Ministry $	Total $
Mitchell, W & Mitchell, E		15,648
Social Services and Housing	15,648	
Moberg, K		21,900
Social Services and Housing	21,900	
Moberly Park Manor Society		449,004
Health	449,004	
Mobile TV		122,000
Lottery Fund	122,000	
Moen, D		78,405
Social Services and Housing	78,405	
Mohamed Inc, S N, Dr		120,097
Health	120,097	
Moir, J B, Dr		17,919
Health	17,919	
Moisey, A		15,168
Agriculture and Fisheries	15,168	
Mollerup, V, Dr		24,036
Health	23,986	
Social Services and Housing	50	
Molly Mouse Day Care Centre		87,673
Social Services and Housing	87,673	
Moms Place		20,465
Social Services and Housing	20,465	
Monashee Manor		190,797
Health	131,014	
Social Services and Housing	59,783	
Monette, S		26,400
Social Services and Housing	26,400	
Monteith, R		107,500
Lottery Fund	107,500	
Montessori Daycare Society		10,848
Social Services and Housing	10,848	
Montessori School Society		18,040
Education	18,040	
Montgomery, C A		22,625
Health	22,625	
Montgomery, K M		28,694
Health	28,694	
Moon, A		28,036
Agriculture and Fisheries	28,036	
Moore & Associates Ltd, T		14,719
Finance and Corporate Relations	4,708	
Municipal Affairs, Recreation and Culture	10,011	
Moore, D		23,884
Social Services and Housing	23,884	
Moore, V		24,514
Social Services and Housing	24,514	
Morgan, B		68,491
Social Services and Housing	68,491	
Morgan, B		23,674
Social Services and Housing	23,674	
Morgan, D		25,133
Social Services and Housing	25,133	
Morgan, T		32,856
Social Services and Housing	32,856	
Morice-Buckley Heritage Museum Society		19,223
Social Services and Housing	19,223	
Morin, C		24,957
Social Services and Housing	24,957	
Mormon Fundamentalists Church		170,836
Education	170,836	
Morning Star Childcare Ltd		180,348
Advanced Education and Job Training	3,141	
Social Services and Housing	177,207	
Morris, D & Morris, D		46,683
Social Services and Housing	46,683	
Morris, J		188,763
Attorney General	87,566	
Solicitor General	101,197	
Morrison, B, Dr		85,454
Health	85,454	
Morrison, E		17,186
Social Services and Housing	17,186	
Morrow Park Users Society, Harry		53,162
Lottery Fund	23,556	
Social Services and Housing	29,606	
Morrow-Falk Family Pharmacy Ltd		378,526
Health	378,526	
Mother Goose Daycare—Nanaimo		10,835
Social Services and Housing	10,835	
Motion Specialties B C Ltd		105,666
Social Services and Housing	105,666	
Motorsport B C		11,900
Lottery Fund	11,900	
Mount Brenton Golf Course Ltd		104,999
Lottery Fund	104,999	
Mount Cheam Christian School Society		188,514
Education	188,514	
Mount Edwards Court Care Home		1,322,321
Health	1,321,643	
Social Services and Housing	678	
Mount Newton Centre Society		169,647
Health	169,647	
Mount Newton Pharmacy		118,640
Health	118,640	
Mount Pleasant Adult Care Day		38,273
Health	38,273	
Mount Pleasant Child Care Society		154,457
Social Services and Housing	154,457	
Mount Pleasant Community Centre Association		11,540
Social Services and Housing	11,540	
Mount Pleasant Family Centre Society		73,150
Social Services and Housing	73,150	
Mount Pleasant Out of School Care		229,156
Social Services and Housing	229,156	
Mount Saint Joseph Hospital Society		16,449,084
Health	16,449,084	
Mount St Francis Hospital		2,710,634
Health	2,687,809	
Social Services and Housing	22,825	
Mount St Joseph Hospital		1,773,117
Health	1,686,182	
Social Services and Housing	86,935	
Mount St Mary Hospital		3,684,870
Health	3,671,253	
Social Services and Housing	13,617	
Mount Timothy Ski Society		44,281
Lottery Fund	12,500	
Social Services and Housing	31,781	
Mount Waddington Family Services Society		480,869
Attorney General	1,386	
Health	188,926	
Lottery Fund	3,333	
Social Services and Housing	285,124	
Solicitor General	2,100	
Mount Waddington Regional Hospital District		152,085
Health	7,552	
Labour and Consumer Services	144,533	
Mount Washington Ski Club		16,572
Lottery Fund	16,572	
Mountain Rest Home		42,470
Health	36,594	
Social Services and Housing	5,876	
Mountain View Cemetery		44,951
Social Services and Housing	44,951	
Mountain View Home		101,320
Social Services and Housing	101,320	
Mountain View Rest Home		138,150
Health	86,051	
Social Services and Housing	52,099	
Mountainside Day Care Ltd		39,688
Social Services and Housing	39,688	
Mountainview Lodge		160,384
Social Services and Housing	160,384	
Mountview Lodge		72,367
Health	72,367	
Mr Grocer		25,701
Social Services and Housing	25,701	
MSA Adult Day Care Centre		64,790
Health	64,790	
Mt Arrowsmith Recreation Ltd		35,000
Transportation and Highways	35,000	
Mt Sentinel TV Cooperative		53,000
Lottery Fund	53,000	
Mt Washington Ski Resort Ltd		135,404
Transportation and Highways	135,404	
Muirhead, P		21,944
Social Services and Housing	21,944	
Mulcahy, D		18,507
Social Services and Housing	18,507	
Mulders, R		21,676
Social Services and Housing	21,676	
Muller, A		21,384
Social Services and Housing	21,384	
Multilingual Orientation Service Association for Immigrant Communities		123,626
Social Services and Housing	123,626	
Multiple Sclerosis Society of Canada		47,246
Health	40,581	
Social Services and Housing	6,665	
Municipal Officers Association of BC		42,000
Municipal Affairs, Recreation and Culture	42,000	
Murdoch, M E, Dr		13,380
Social Services and Housing	13,380	
Murphy & Clark Optometrists		12,622
Social Services and Housing	12,622	
Murphy, E, Dr		50,907
Health	50,907	
Murphy, J		87,568
Social Services and Housing	87,568	
Murphy, S		47,500
Municipal Affairs, Recreation and Culture	47,500	
Murphy, T		21,496
Social Services and Housing	21,496	
Murray, V		11,928
Social Services and Housing	11,928	

	Ministry $	Total $
Murrayville Manor Ltd		487,715
Health	312,950	
Social Services and Housing	174,765	
Museum of Northern B C		27,500
Municipal Affairs, Recreation and Culture	27,500	
Mustard, M		11,808
Social Services and Housing	11,808	
My Little School Day Care Inc		24,135
Social Services and Housing	24,135	
Myers, M & Myers, J		97,484
Social Services and Housing	97,484	
Myles, D		12,540
Attorney General	4,288	
Solicitor General	8,252	
Myrfield, L W, Dr		13,910
Social Services and Housing	13,910	
Nacionales Corp. P & J		46,833
Social Services and Housing	46,833	
Nadiger, C		10,734
Social Services and Housing	10,734	
Nadin, E		12,210
Social Services and Housing	12,210	
Nagy, I.		18,984
Social Services and Housing	18,984	
Nair, N G, Dr		34,766
Health	34,766	
Nak'Azdli Child Development Society		10,000
Advanced Education and Job Training	10,000	
Nakahara, D		12,540
Social Services and Housing	12,540	
Nakielna, E M, Dr		24,236
Health	24,192	
Social Services and Housing	44	
Nakusp & District Community Services Association		278,250
Attorney General	800	
Health	238,332	
Social Services and Housing	37,518	
Solicitor General	1,600	
Nakusp Centennial Golf Club		18,333
Lottery Fund	18,333	
Nakusp Community Service Association		13,215
Labour and Consumer Services	13,215	
Nakusp Drugmart		144,030
Health	143,730	
Social Services and Housing	300	
Nakusp Ski Club		13,564
Social Services and Housing	13,564	
Namgis Education Society		58,782
Education	58,782	
Nanaimo & District Home Support		1,443,584
Health	1,375,498	
Social Services and Housing	68,086	
Nanaimo & District Museum Society		15,000
Lottery Fund	15,000	
Nanaimo & District Serenity Renewal Society		15,000
Labour and Consumer Services	15,000	
Nanaimo & District Surfside Society		71,734
Social Services and Housing	71,734	
Nanaimo Alcohol & Drug Prevention & Treatment Society		15,000
Labour and Consumer Services	15,000	
Nanaimo Association for Community Living		753,229
Advanced Education and Job Training	6,248	
Social Services and Housing	746,981	
Nanaimo Association for Intervention & Development		21,945
Social Services and Housing	21,945	
Nanaimo Association for the Mentally Handicapped People		45,896
Social Services and Housing	45,896	
Nanaimo Association for the Mentally Retarded		107,996
Social Services and Housing	107,996	
Nanaimo Child Self Society		32,814
Education	32,814	
Nanaimo Childrens Day Care		28,195
Social Services and Housing	28,195	
Nanaimo Christian School 88 Society		104,074
Education	104,074	
Nanaimo Citizen Advocacy Association		17,378
Social Services and Housing	17,378	
Nanaimo Family Life Association		523,667
Health	35,914	
Social Services and Housing	487,753	
Nanaimo Hungarian Cultural Society		36,000
Lottery Fund	36,000	
Nanaimo Neurological & Cerebral Palsy Association		428,953
Education	1,950	
Health	164,496	
Social Services and Housing	262,507	
Nanaimo Regional General Hospital		28,520
Health	2,299	
Social Services and Housing	26,221	
Nanaimo Regional General Hospital Society		33,257,731
Health	33,257,731	
Nanaimo Regional Hospital District		19,016
Health	19,016	
Nanaimo School District 68		38,760,092
Education	38,757,342	
Lottery Fund	2,750	
Nanaimo Semi-Independent Home Program		55,029
Social Services and Housing	55,029	
Nanaimo Theatre Group		25,500
Lottery Fund	25,500	
Nanaimo Tourist & Convention Bureau		20,185
Advanced Education and Job Training	20,185	
Nanaimo Travellers Lodge		1,278,808
Health	1,278,009	
Social Services and Housing	799	
Nanaimo Travellers Lodge Adult Day Care Centre		82,461
Health	82,461	
Nanaimo Volunteer & Information Centre		16,446
Advanced Education and Job Training	8,240	
Social Services and Housing	8,206	
Nanaimo Womens Resources Society		11,890
Advanced Education and Job Training	11,890	
Nanook Day Care Centre		21,957
Social Services and Housing	21,957	
Napier Intermediate Care Home Ltd		822,886
Health	766,647	
Social Services and Housing	56,239	
Napper, D		14,304
Social Services and Housing	14,304	
Naramata Irrigation District		308,054
Agriculture and Fisheries	308,054	
Narnia Child Care Centre		85,909
Social Services and Housing	85,909	
National Ballet School		11,941
Advanced Education and Job Training	1,941	
Lottery Fund	7,100	
Municipal Affairs, Recreation and Culture	2,900	
National Coaching Institute		39,400
Municipal Affairs, Recreation and Culture	39,400	
National Film Board of Canada		11,000
Education	11,000	
National Senior Mens Softball Championship		10,000
Lottery Fund	10,000	
National Theatre School of Canada		15,000
Lottery Fund	15,000	
National Youth Orchestra of Canada		10,000
Lottery Fund	10,000	
Native Court Workers & Counselling Association of B C		1,801,827
Attorney General	1,491,996	
Labour and Consumer Services	309,831	
Native Indian Youth Advisory Society		33,000
Labour and Consumer Services	5,000	
Municipal Affairs, Recreation and Culture	3,000	
Native Affairs	25,000	
Nature Trust of BC, The		13,000
Environment	13,000	
Nau, D		12,210
Advanced Education and Job Training	2,000	
Social Services and Housing	10,210	
Navy League of Canada		58,767
Lottery Fund	58,767	
Nawican Friendship Centre		67,414
Labour and Consumer Services	22,215	
Native Affairs	15,000	
Social Services and Housing	30,199	
Nazko Indian Band		10,105
Attorney General	5,772	
Labour and Consumer Services	3,000	
Solicitor General	1,333	
Nechako Association for the Handicapped Society		139,128
Social Services and Housing	139,128	
Nechako Centre		14,760
Social Services and Housing	14,760	
Nechako School District 56		14,469,010
Education	14,396,732	
Lottery Fund	2,595	
Social Services and Housing	69,683	
Nechako Valley Community Service Society		112,412
Attorney General	7,000	
Social Services and Housing	105,412	
Nechako Valley Slowpitch Association		15,000
Lottery Fund	15,000	
Nechako/Stuart Services to the Handicapped		83,936
Lottery Fund	444	
Social Services and Housing	83,492	
Nee Tahi Buhn Band		54,246
Native Affairs	53,450	
Social Services and Housing	796	
Neher, L		53,141
Social Services and Housing	53,141	
Neighbourhood Service Association of Greater Vancouver		74,760
Social Services and Housing	74,760	
Nelmes Prescription Pharmacy		504,648
Health	504,543	
Social Services and Housing	105	
Nelson & District Arts Council		18,577
Municipal Affairs, Recreation and Culture	9,485	
Social Services and Housing	9,092	

	Ministry $	Total $
Nelson & District Chamber of Commerce		12,968
Advanced Education and Job Training	7,518	
Economic Development	3,000	
Regional Development	1,500	
Tourism and Provincial Secretary	950	
Nelson & District Home Support Services Society		792,525
Health	658,676	
Social Services and Housing	133,849	
Nelson 1989 Winter Games Society		589,435
Lottery Fund	585,000	
Social Services and Housing	4,435	
Nelson Area Waldorf School Association		67,487
Education	67,487	
Nelson Clinic Pharmacy		134,315
Health	133,740	
Social Services and Housing	106	
Solicitor General	469	
Nelson Community Services Centre		156,708
Lottery Fund	1,780	
Social Services and Housing	154,928	
Nelson District Community Resources Society		646,524
Labour and Consumer Services	225,609	
Social Services and Housing	420,915	
Nelson Home Support		56,166
Social Services and Housing	56,166	
Nelson Jubilee Manor		272,275
Health	270,773	
Social Services and Housing	1,502	
Nelson Nordic Ski Club		17,023
Social Services and Housing	17,023	
Nelson Public Library		14,629
Tourism and Provincial Secretary	14,629	
Nelson School District 7		14,447,616
Education	14,403,933	
Lottery Fund	3,000	
Social Services and Housing	40,683	
Nelson, C		18,801
Social Services and Housing	18,801	
Nelson, J D		12,506
Health	12,506	
Nelson, P		36,700
Social Services and Housing	36,700	
Nelson, S		24,772
Social Services and Housing	24,772	
Nerita Foods Ltd		10,167
Agriculture and Fisheries	10,167	
Nesbitt, G & Nesbitt, V		31,353
Social Services and Housing	31,353	
Netherlands Reformed Congregation		584,445
Education	584,445	
Neto, C		30,963
Health	23,964	
Social Services and Housing	6,999	
Nets		11,043
Social Services and Housing	11,043	
Neu, D		21,142
Social Services and Housing	21,142	
Neufeld, B & Neufeld, A		27,740
Social Services and Housing	27,740	
New Beginnings Mastectomy Boutique		11,173
Health	10,727	
Social Services and Housing	446	
New Caledonia Daycare		12,705
Social Services and Housing	12,705	
New Denver & Area Home Health Care Society		101,176
Health	101,176	
New Denver Pharmacy Ltd		16,604
Health	16,604	
New Directions Housing Society		10,400
Health	10,400	
New Greenwood Lodge		39,111
Health	28,514	
Social Services and Housing	10,597	
New Horizons Professional Support & Services Inc		294,296
Social Services and Housing	294,296	
New Learning Society, The		20,992
Education	20,992	
New Play Centre		79,500
Municipal Affairs, Recreation and Culture	79,500	
New Pui Tak Society		19,564
Social Services and Housing	19,564	
New View Society		172,607
Health	172,607	
New Vista Society, The		3,161,924
Health	3,123,490	
Social Services and Housing	38,434	
New Westminster & District Band Society		10,000
Lottery Fund	10,000	
New Westminster Allergy Labs Ltd		17,027
Health	17,027	
New Westminster Chamber of Commerce		21,090
Advanced Education and Job Training	15,440	
Economic Development	1,750	
Regional Development	3,500	
Tourism and Provincial Secretary	400	
New Westminster Family Place		39,580
Health	5,000	
Social Services and Housing	34,580	
New Westminster Public Library		35,606
Lottery Fund	3,017	
Municipal Affairs, Recreation and Culture	32,589	
New Westminster School District 40		9,015,063
Advanced Education and Job Training	1,000	
Education	8,839,947	
Lottery Fund	2,300	
Social Services and Housing	171,816	
New Westminster Victim Assistance Association		25,000
Attorney General	25,000	
Newby, K & Newby, P		292,442
Health	292,442	
Newell, R & Newell, J		29,667
Social Services and Housing	29,667	
Newland, D & Newland, J		46,505
Social Services and Housing	46,505	
Newlife Christian Centre Society		45,483
Education	45,483	
Newman, N & Barnholden, M		19,506
Social Services and Housing	19,506	
Newton-Whalley-Hi-Way Taxi Ltd		15,686
Social Services and Housing	15,686	
Niblow, S		17,476
Social Services and Housing	17,476	
Nicholson, B		28,326
Health	18,854	
Social Services and Housing	9,472	
Nickels, M & Nickels, J		45,298
Social Services and Housing	45,298	
Nicola Achievement Centre Society		23,578
Health	23,578	
Nicola Grasshopper Control Committee		13,500
Agriculture and Fisheries	13,500	
Nicola Valley Archives Association		20,992
Social Services and Housing	20,992	
Nicola Valley Association for the Mentally Retarded		20,937
Social Services and Housing	20,937	
Nicola Valley Association for the Mentally Handicapped		51,163
Social Services and Housing	51,163	
Nicola Valley Health Care Society		3,084,957
Health	3,084,957	
Nicola Valley Home Care Society		179,383
Health	174,176	
Social Services and Housing	5,207	
Nicola Valley Home Care Society—Coquihalla House		396,650
Health	396,650	
Nicomen Island Improvement District		12,000
Agriculture and Fisheries	12,000	
Nielsen, E		70,798
Social Services and Housing	70,798	
Nielsen, I		20,039
Social Services and Housing	20,039	
Nightingale Pharmacy		67,265
Health	67,265	
Nirmal, J		37,109
Social Services and Housing	37,109	
Nirsimloo, S, Dr		23,901
Health	23,901	
Nisga'A School District 92		4,017,762
Education	4,015,032	
Lottery Fund	1,530	
Social Services and Housing	1,200	
Nisga'A Valley Health Board		268,479
Health	268,479	
Nisha Children's Society		1,572,691
Social Services and Housing	1,572,691	
Nisika Enterprises Inc		1,465,009
Health	124,472	
Social Services and Housing	1,340,537	
No-Name Optical		12,455
Social Services and Housing	12,455	
Noahs Ark Child Care Ltd		29,195
Social Services and Housing	29,195	
Nolan Drugs Ltd		1,006,675
Attorney General	88	
Health	995,443	
Social Services and Housing	11,093	
Solicitor General	51	
Nolan's Clinic Pharmacy		238,610
Health	238,610	
Noric House Residents Council		11,143
Lottery Fund	11,143	
Normans I D A Pharmacy		111,927
Health	111,738	
Social Services and Housing	189	
Norris-Monoghan, S		23,571
Social Services and Housing	23,571	
North & South Saanich Agricultural Society		56,780
Advanced Education and Job Training	980	
Agriculture and Fisheries	5,800	
Lottery Fund	50,000	

	Ministry $	Total $
North & West Vancouver Hospital Society, The		60,130,631
Health	60,130,631	
North American Guard Dog & Kenneling Services Ltd		17,230
Attorney General	1,721	
Social Services and Housing	5,500	
Solicitor General	10,009	
North by Northwest Tourism Association of B C		274,432
Advanced Education and Job Training	5,774	
Tourism and Provincial Secretary	268,658	
North Delta Pharmacy		165,503
Health	165,214	
Social Services and Housing	289	
North East Directions Association		82,519
Advanced Education and Job Training	273	
Health	51,347	
Social Services and Housing	30,899	
North Island College		10,214,943
Advanced Education and Job Training	10,102,465	
Agriculture and Fisheries	90,000	
Education	2,200	
Lottery Fund	29	
Social Services and Housing	20,249	
North Island Crisis Centre Society		133,458
Attorney General	18,000	
Health	49,664	
Social Services and Housing	65,794	
North Island Family Abuse Resolutions Society		47,993
Attorney General	3,480	
Social Services and Housing	44,513	
North Island Wildlife Recovery Association		16,367
Social Services and Housing	16,367	
North Kamloops Pharmacy Ltd		289,641
Health	289,161	
Social Services and Housing	480	
North Kamloops Wrestling Club		10,652
Lottery Fund	10,652	
North Okanagan Community Life Society		895,935
Social Services and Housing	895,935	
North Okanagan Handicapped Association		16,465
Social Services and Housing	16,465	
North Okanagan Handicapped Association—Norway House		67,525
Health	67,525	
North Okanagan Handicapped Association in Home Attendant Service		74,535
Health	74,535	
North Okanagan Handicapped Association—Poplar Grove		37,423
Health	37,423	
North Okanagan Neurological Association		296,059
Education	585	
Health	132,000	
Social Services and Housing	163,474	
North Okanagan Regional Hospital District		654,123
Health	654,123	
North Okanagan Union Board of Health		22,530
Health	22,530	
North Okanagan Youth Resources Society		830,349
Attorney General	11,409	
Lottery Fund	4,581	
Social Services and Housing	792,984	
Solicitor General	21,375	
North Oyster Volunteer Fire Department		10,000
Lottery Fund	10,000	
North Park Arts Society		13,949
Social Services and Housing	13,949	
North Peace Care Home Society		584,775
Health	568,650	
Social Services and Housing	16,125	
North Peace Community Resources Society		1,122,014
Attorney General	71,926	
Health	11,701	
Social Services and Housing	964,892	
Solicitor General	73,495	
North Peace Extended Care Society		867,147
Health	867,147	
North Peace Home Support Services		357,084
Health	315,423	
Social Services and Housing	41,661	
North Shore Association for the Mentally Handicapped		2,344,490
Advanced Education and Job Training	6,950	
Social Services and Housing	2,337,540	
North Shore Association for the Physically Handicapped —Hendry House		50,750
Health	50,750	
North Shore Association for the Physically Handicapped —23rd Street House		71,117
Health	71,117	
North Shore Association for the Physically Handicapped —Rufus House		50,326
Health	50,326	
North Shore Association for the Physically Handicapped —Gordon House		64,138
Health	64,138	
North Shore Association for the Physically Handicapped —Wylding House		50,093
Health	50,093	
North Shore Association for the Physically Handicapped —Kilmer House		54,267
Health	54,267	
North Shore Association for the Physically Handicapped		1,415,725
Health	632,819	
Social Services and Housing	782,906	
North Shore Childrens House Ltd, The		47,232
Social Services and Housing	47,232	
North Shore Continuing Education		99,500
Advanced Education and Job Training	200	
Education	33,000	
Social Services and Housing	66,300	
North Shore Counselling Centre Society		18,439
Social Services and Housing	18,439	
North Shore Crisis Services Society		210,905
Social Services and Housing	210,905	
North Shore Economic Development Commission		26,429
Regional Development	26,429	
North Shore Family Services Society		530,283
Attorney General	8,000	
Health	21,150	
Labour and Consumer Services	5,000	
Social Services and Housing	496,133	
North Shore Home Support Services Society		2,201,930
Health	2,060,894	
Social Services and Housing	141,036	
North Shore Horseshoe Club		14,812
Lottery Fund	14,812	
North Shore Independent School Society		840,396
Education	840,396	
North Shore Meals-On-Wheels Society		13,184
Health	13,184	
North Shore Neighbourhood House Day Care		117,944
Social Services and Housing	117,944	
North Shore Neighbourhood House Preschool		54,324
Municipal Affairs, Recreation and Culture	80	
Social Services and Housing	54,244	
North Shore Playcare Society		88,925
Social Services and Housing	88,925	
North Shore Private Hospital (1985) Ltd		1,459,624
Health	1,459,148	
Social Services and Housing	476	
North Shore Projects Society for the Low Income & Handicapped		18,731
Social Services and Housing	18,731	
North Shore Union Board of Health		2,303,408
Health	2,303,408	
North Shore Volunteers for Residents		16,000
Health	16,000	
North Shore Youth Art Works		15,600
Advanced Education and Job Training	15,600	
North Surrey Minor Football		20,000
Lottery Fund	20,000	
North Surrey United Church Day Care Centre		26,901
Social Services and Housing	26,901	
North Thompson Homemakers Service		104,739
Health	101,868	
Social Services and Housing	2,871	
North Thompson School District 26		5,098,929
Education	5,071,179	
Health	25,000	
Lottery Fund	2,750	
North Vancouver Chamber of Commerce		16,649
Advanced Education and Job Training	10,744	
Economic Development	3,500	
Regional Development	1,750	
Tourism and Provincial Secretary	655	
North Vancouver Community Arts Council		14,815
Municipal Affairs, Recreation and Culture	14,815	
North Vancouver Klass Association		363,379
Social Services and Housing	363,379	
North Vancouver School District 44		33,443,787
Education	33,440,787	
Lottery Fund	3,000	
North Western Technology Ltd		929,369
Economic Development	678,200	
Regional Development	251,169	
Northcoast Marine Museum Society		88,438
Advanced Education and Job Training	2,160	
Social Services and Housing	86,278	
Northern B C Winter Games Society		60,000
Municipal Affairs, Recreation and Culture	60,000	
Northern Drugs Ltd		374,761
Attorney General	25	
Health	360,904	
Social Services and Housing	13,832	
Northern Economic Development Corp		74,096
Economic Development	12,000	
Regional Development	62,096	
Northern Interior Union Board of Health		25,727
Health	25,727	

	Ministry $	Total $
Northern Lights College		10,929,274
Advanced Education and Job Training	10,842,463	
Agriculture and Fisheries	66,679	
Economic Development	3,000	
Education	5,500	
Lottery Fund	1,182	
Municipal Affairs, Recreation and Culture	160	
Regional Development	1,500	
Social Services and Housing	8,790	
Northern Lights College Day Care Center		13,003
Social Services and Housing	13,003	
Northern Optical Co Ltd		48,330
Attorney General	100	
Social Services and Housing	48,230	
Northern Thunderbird Air Ltd		15,202
Advanced Education and Job Training	2,205	
Social Services and Housing	12,997	
Northern Vancouver Island Salmonid Enhancement Association		35,569
Social Services and Housing	35,569	
Northland Utilities (B C) Ltd		1,842,030
Energy, Mines and Petroleum Resources	1,842,030	
Northmount Pharmacy Ltd		465,009
Advanced Education and Job Training	1,872	
Health	462,229	
Social Services and Housing	908	
Northwest Alcohol & Drug Counselling Service		416,352
Labour and Consumer Services	416,352	
Northwest Community College		8,471,614
Advanced Education and Job Training	8,406,773	
Education	9,900	
Lottery Fund	554	
Social Services and Housing	54,387	
Northwest Counselling Centre		54,390
Social Services and Housing	54,390	
Northwest Holdings		18,470
Advanced Education and Job Training	2,058	
Social Services and Housing	16,412	
Norton, E T		18,681
Health	11,682	
Social Services and Housing	6,999	
Norwich, M		24,517
Health	24,517	
Norwood Home		63,522
Social Services and Housing	63,522	
Notok Ranch Ltd		288,422
Social Services and Housing	288,422	
Novaco Day Care Centre Society		42,611
Social Services and Housing	42,611	
Novak, S J, Dr		51,042
Labour and Consumer Services	51,042	
Nugter, M		23,411
Social Services and Housing	23,411	
Nurcanli, E		13,514
Social Services and Housing	13,514	
Nutland, J		192,554
Social Services and Housing	192,554	
Nuttgens, F		29,286
Social Services and Housing	29,286	
Nygren, K		18,980
Social Services and Housing	18,980	
O A S I S		120,430
Labour and Consumer Services	120,430	
O K Apiaries Ltd		13,560
Advanced Education and Job Training	4,560	
Agriculture and Fisheries	9,000	
Oak Avenue Day Care Centre		42,705
Social Services and Housing	42,705	
Oak Bay Kiwanis Health Care Society		2,081,987
Health	2,081,987	
Oak Bay Lodge Adult Day Care		169,355
Health	169,355	
Oak Bay Lodge Society		5,251,079
Health	5,247,995	
Social Services and Housing	3,084	
Oak Bay Volunteer Services Society		17,738
Social Services and Housing	17,738	
Oak Bay/Greater Victoria 1988 Summer Games Society		615,000
Lottery Fund	615,000	
Oak Pharmacy		74,690
Advanced Education and Job Training	1,191	
Health	73,358	
Social Services and Housing	141	
Oakherst Private Hospital Ltd		1,467,363
Health	1,453,364	
Social Services and Housing	13,999	
Oakley, N		12,543
Social Services and Housing	12,543	
Oakley, V		11,741
Social Services and Housing	11,741	
Oakridge Child Care Centre		10,705
Social Services and Housing	10,705	
Oakridge Pharmacy		94,163
Health	94,163	
Obermann, M.		21,262
Social Services and Housing	21,262	
Obery, M & Obery, G.		24,696
Social Services and Housing	24,696	
Ocean Park Community Association		58,028
Advanced Education and Job Training	58,028	
Ocean View Guest Home		791,078
Health	783,617	
Social Services and Housing	7,461	
Oceanside Resthome		39,247
Health	39,247	
Oceanview Family Care Home		20,171
Health	20,171	
Octa-Care Enterprises Ltd		41,774
Health	26,403	
Social Services and Housing	15,371	
Oddens Ranch Ltd		22,375
Agriculture and Fisheries	22,375	
Ohaire, T.		25,080
Health	25,080	
Ohnona, M, Dr		17,146
Advanced Education and Job Training	1,872	
Social Services and Housing	15,274	
OK Falls Peoples Drug Mart 112		158,127
Health	157,992	
Social Services and Housing	135	
Okanagan College		23,572,621
Advanced Education and Job Training	23,379,083	
Education	96,525	
Lottery Fund	1,441	
Municipal Affairs, Recreation and Culture	760	
Social Services and Housing	94,562	
Tourism and Provincial Secretary	250	
Okanagan Commemorative Pioneer Cultural Society		1,404,984
Health	1,392,898	
Social Services and Housing	12,086	
Okanagan Dried Fruit Ltd		97,491
Advanced Education and Job Training	1,980	
Agriculture and Fisheries	94,263	
International Business and Immigration	1,248	
Okanagan Medical Supplies Ltd		146,399
Health	712	
Social Services and Housing	145,687	
Okanagan Neurological Association		586,971
Advanced Education and Job Training	1,320	
Education	18,040	
Health	187,500	
Social Services and Housing	380,111	
Okanagan Optical		11,674
Social Services and Housing	11,674	
Okanagan Pony Driving Club		11,163
Lottery Fund	11,163	
Okanagan Regional Library District		697,535
Tourism and Provincial Secretary	697,535	
Okanagan Shuswap Communities Against Sexual Abuse		19,094
Advanced Education and Job Training	978	
Social Services and Housing	18,116	
Okanagan Similkameen Tourist Association		693,030
Tourism and Provincial Secretary	693,030	
Okanagan Spring Brewery Ltd		27,275
Agriculture and Fisheries	27,275	
Okanagan Summer School of the Arts		27,000
Lottery Fund	27,000	
Okanagan Symphony Society		34,000
Lottery Fund	34,000	
Okanagan Vineyards Ltd		80,610
Agriculture and Fisheries	80,610	
Okanagan-Similkameen Neurological Society		132,105
Health	130,750	
Social Services and Housing	1,355	
Okanagan-Similkameen Regional Hospital District		231,713
Health	231,713	
O'Kane, D.		10,716
Social Services and Housing	10,716	
O'Keefe Ranch & Interior Heritage Society		59,969
Lottery Fund	3,000	
Municipal Affairs, Recreation and Culture	35,000	
Social Services and Housing	21,969	
O'Keeffe, R		36,914
Social Services and Housing	36,914	
Oliver Golf & Country Club Society		26,220
Advanced Education and Job Training	4,098	
Lottery Fund	22,122	
Oliver I D A Drug Store		206,311
Health	205,222	
Social Services and Housing	1,089	
Oliver Keremeos Osoyoos Alcohol & Drug Services Society		24,940
Labour and Consumer Services	24,940	
Oliver Senior Citizens Activity Centre Society		75,000
Lottery Fund	75,000	
Oliver, B		19,867
Social Services and Housing	19,867	
Olsen, E.		28,370
Social Services and Housing	28,370	

	Ministry $	Total $
Olsen, R		18,042
Social Services and Housing	18,042	
Olson, S.		18,707
Social Services and Housing	18,707	
Olstad, A		26,579
Social Services and Housing	26,579	
Olton, S & Pelley, W		34,980
Social Services and Housing	34,980	
Omega Nutrition Inc		16,075
Agriculture and Fisheries	16,075	
Omineca Hospital Society (St John Hospital)		2,320,558
Health	2,320,558	
Omineca Hospital Society (Stuart Lake Hospital)		1,373,695
Health	1,373,695	
Omineca Lodge		695,388
Health	695,388	
Omineca Ski Club		22,028
Lottery Fund	22,028	
Onderwater, J		13,952
Agriculture and Fisheries	13,952	
One Way Adventure Foundation, The		1,219,000
Attorney General	148,752	
Social Services and Housing	760,984	
Solicitor General	309,264	
O'Neills Family Care Home		10,993
Health	10,993	
Oosterhoff, C		62,245
Social Services and Housing	62,245	
Open Door, The		22,120
Social Services and Housing	22,120	
Open Learning Agency		14,104,635
Advanced Education and Job Training	14,098,421	
Agriculture and Fisheries	6,010	
Health	204	
Open Learning Institute		2,143,167
Advanced Education and Job Training	2,138,708	
Attorney General	127	
Education	3,575	
Health	165	
Social Services and Housing	592	
Open Space Arts Society		37,438
Lottery Fund	37,438	
Operating Engineers/Joint Apprenticeship Training Plan		137,800
Advanced Education and Job Training	137,800	
Opportunities North		45,760
Economic Development	695	
Regional Development	45,065	
Opticana Eyewear Inc		105,126
Advanced Education and Job Training	79	
Social Services and Housing	105,047	
Optimist Club of Chilliwack		30,000
Labour and Consumer Services	30,000	
Option Youth Society		72,600
Advanced Education and Job Training	15,000	
Social Services and Housing	57,600	
Orchard City Three Links Care Society		1,005,363
Health	1,005,363	
Orcrest Group Home		193,003
Social Services and Housing	193,003	
Orienteering Association of B C		12,000
Lottery Fund	12,000	
Oriole Lodge		13,687
Health	13,687	
Oriole Lodge Family Care Home		28,518
Health	28,518	
Orion Home		47,496
Social Services and Housing	47,496	
Orion Youth Services Society		92,264
Social Services and Housing	92,264	
Ormiston, J		17,276
Social Services and Housing	17,276	
Orthodox Rabbinical Council of B C Education		49,228
Education	49,228	
Orthokinetic Laboratory Ltd		19,018
Health	7,177	
Social Services and Housing	11,841	
Orthotech Management Ltd		330,710
Health	299,955	
Social Services and Housing	30,755	
Osborne Home		201,217
Health	144,676	
Social Services and Housing	56,541	
O'Shaughnessy, R J, Dr		90,881
Health	90,881	
Osoyoos Chamber of Commerce		10,523
Advanced Education and Job Training	6,523	
Economic Development	2,500	
Regional Development	1,250	
Tourism and Provincial Secretary	250	
Oster, B		10,133
Social Services and Housing	10,133	
Ostojich, S		13,999
Social Services and Housing	13,999	
Ostojich, S & Ostojich, P		11,346
Health	11,346	
Otter, J		20,187
Health	10,776	
Social Services and Housing	9,411	
Otway, H		14,442
Social Services and Housing	14,442	
Outdoor Recreation Council of B C		124,632
Forests	1,000	
Lottery Fund	94,400	
Social Services and Housing	12,488	
Solicitor General	3,944	
Transportation and Highways	12,800	
Outdoor Recreation Foundation of BC		2,069,053
Attorney General	7,888	
Social Services and Housing	2,000,000	
Solicitor General	61,165	
Outdoor Unlittered		75,000
Lottery Fund	75,000	
Outreach Home Support Society		78,200
Health	78,200	
Outward Bound B C		32,590
Labour and Consumer Services	30,000	
Social Services and Housing	2,590	
Overlander Extended Care Hospital		110,832
Lottery Fund	30,000	
Social Services and Housing	80,832	
Overlander Hospital Society		5,652,606
Health	5,652,606	
Overwaitea Foods		469,668
Social Services and Housing	173,030	
Tourism and Provincial Secretary	296,638	
Overwaitea Foods & Drugs		2,640,846
Health	2,620,266	
Social Services and Housing	20,568	
Solicitor General	12	
Owen Bird		17,444
Education	17,444	
Owens, W G & Abraham, D G & Mada, I		21,037
Social Services and Housing	21,037	
Owl Drugs		601,520
Health	601,476	
Social Services and Housing	44	
Owl House Society		178,297
Social Services and Housing	178,297	
Oyama Fire Protection District		25,000
Lottery Fund	25,000	
P & A Pharmacy Ltd		282,027
Health	281,873	
Social Services and Housing	154	
P C I Prescription Centre		273,453
Health	273,453	
P G Day Care Services Ltd		30,721
Social Services and Housing	30,721	
P G Surg-Med Ltd		101,864
Health	56,153	
Social Services and Housing	45,711	
Pacific Association for Autistic Citizens		84,465
Social Services and Housing	84,465	
Pacific Bookworld News Society		14,000
Municipal Affairs, Recreation and Culture	14,000	
Pacific Centre for Human Development		452,211
Labour and Consumer Services	64,215	
Social Services and Housing	387,996	
Pacific Childrens Shelter Society		1,225,512
Social Services and Housing	1,225,512	
Pacific Christian School		10,634
Social Services and Housing	9,634	
Tourism and Provincial Secretary	1,000	
Pacific Cinematheque Pacifique		39,674
Lottery Fund	37,500	
Social Services and Housing	2,174	
Pacific Coast Family Training Association		171,740
Social Services and Housing	171,740	
Pacific Health Care Society (Fellburn Hospital)		21,754
Health	21,754	
Pacific Health Care Society (Queens Park Hospital)		10,232,697
Health	10,232,697	
Pacific Hearing Clinic		10,901
Advanced Education and Job Training	3,124	
Social Services and Housing	7,777	
Pacific Infocentre Consultants Ltd		33,609
Social Services and Housing	33,609	
Pacific Institute on Addition Studies		14,000
Labour and Consumer Services	14,000	
Pacific International Festival of Mens Choirs		35,000
Lottery Fund	35,000	
Pacific Legal Education Association		1,801,939
Attorney General	722,355	
Solicitor General	1,079,584	
Pacific Marine Training Institute		3,528,658
Advanced Education and Job Training	3,528,658	
Pacific Montessori Society		100,236
Education	81,951	
Social Services and Housing	18,285	

	Ministry $	Total $
Pacific National Exhibition		122,286
Agriculture and Fisheries	29,000	
Forests	10,000	
Lottery Fund	83,286	
Pacific Northern Gas Ltd		106,621
Advanced Education and Job Training	28,621	
Regional Development	78,000	
Pacific Opera Victoria		53,654
Lottery Fund	53,654	
Pacific Pentecostal Education & Communications Society		483,116
Education	483,116	
Pacific Post Partum Support Society		26,979
Health	26,979	
Pacific Riding for the Disabled, The Association		16,318
Lottery Fund	16,318	
Pacific Rim Institute of Tourism		186,729
Social Services and Housing	4,229	
Tourism and Provincial Secretary	182,500	
Pacific Rim Tourism Association		13,010
Social Services and Housing	13,010	
Pacific Vineyards (1975) Ltd		14,455
Agriculture and Fisheries	14,455	
Pacific Wheelchair Ltd		32,766
Social Services and Housing	32,766	
Pacific Willow Drugs Ltd		47,598
Health	47,598	
Pacific Youth & Family Addiction Services Society		966,215
Labour and Consumer Services	966,215	
Pacifica Pharmacy Ltd		213,505
Health	208,517	
Social Services and Housing	4,980	
Solicitor General	8	
Pacifica Treatment Centre		49,462
Social Services and Housing	49,462	
Palmer, A		10,501
Health	371	
Social Services and Housing	10,130	
Palmer, B		17,830
Social Services and Housing	17,830	
Pan West Video Marketing System Ltd		15,964
Social Services and Housing	15,964	
Pankratz Inc, W J, Dr		15,452
Advanced Education and Job Training	64	
Health	15,388	
Panorama House		145,841
Social Services and Housing	145,841	
Pappel, J E, Dr		13,164
Social Services and Housing	13,164	
Para-Med Health Services Inc		2,561,062
Health	2,495,723	
Social Services and Housing	65,339	
Paradise Care Home Ltd		227,383
Health	193,063	
Social Services and Housing	34,320	
Paragas, P G, Dr		19,684
Health	19,584	
Social Services and Housing	100	
Paramed Health Services Inc		260,634
Health	260,634	
Parent Encouragement Group Child Care Centre Society		112,516
Social Services and Housing	112,516	
Parent, L		18,405
Social Services and Housing	18,405	
Parents Auxiliary to the Nanaimo Gymnastics School		15,000
Lottery Fund	15,000	
Park House		61,377
Social Services and Housing	61,377	
Park, M		85,509
Social Services and Housing	85,509	
Parkdale (1986) Daycare Centre		17,363
Social Services and Housing	17,363	
Parkdale Day Care Centres Ltd		40,892
Social Services and Housing	40,892	
Parkdale Early Childhood Centre		54,641
Social Services and Housing	54,641	
Parkdale Place Adult Day Care		37,967
Health	37,967	
Parkdale Place Housing Society		1,175,997
Health	1,171,723	
Social Services and Housing	4,274	
Parker Cattle Co Ltd		12,079
Agriculture and Fisheries	12,079	
Parker, I V		37,966
Social Services and Housing	37,966	
Parkerson, E & Parkerson, M		27,744
Social Services and Housing	27,744	
Parkholm Lodge		1,280,751
Health	1,280,751	
Parkridge Private Hospital		1,524,549
Health	1,448,544	
Social Services and Housing	76,005	
Parkside Residence		304,037
Health	197,233	
Social Services and Housing	106,804	
Parksville & District Chamber of Commerce		33,137
Advanced Education and Job Training	8,326	
Economic Development	3,000	
Lottery Fund	19,861	
Regional Development	1,500	
Tourism and Provincial Secretary	450	
Parksville & District Home Support Society		1,008,079
Health	992,285	
Social Services and Housing	15,794	
Parksville Kiddie Kollege		18,574
Social Services and Housing	18,574	
Parksville Seniors Activity & Drop-In Centre Society		23,216
Lottery Fund	23,216	
Parkview Place Society		335,546
Health	335,546	
Parkview Rest Home		195,018
Health	177,450	
Social Services and Housing	17,568	
Parkwell Pharmacy		77,115
Health	76,902	
Social Services and Housing	213	
Parkwood Terrace Day Care Centre		40,411
Social Services and Housing	40,411	
Parlee, B		16,697
Social Services and Housing	16,697	
Parry, P, Dr		40,898
Health	40,898	
Partners in Communication		30,900
Social Services and Housing	30,900	
Partridge, G & Partridge, M		85,553
Social Services and Housing	85,553	
Passos, J.		28,008
Health	28,008	
Passport to Education Program		6,557,646
Advanced Education and Job Training	5,396	
Education	6,552,250	
Pat-Ern Rest Homes Ltd.		221,347
Health	202,407	
Social Services and Housing	18,940	
Paterson Pharmacy Ltd		332,267
Health	327,535	
Social Services and Housing	4,732	
Patients Comfort Allowances		120,411
Health	117,743	
Social Services and Housing	2,668	
Patrich, N		23,182
Social Services and Housing	23,182	
Patrick, Y.		50,370
Social Services and Housing	50,370	
Patterson, J & Perry, C.		76,377
Social Services and Housing	76,377	
Patton, I.		22,715
Social Services and Housing	22,715	
Patton, S		10,419
Health	10,419	
Paulsen Care Home		22,255
Health	22,255	
Paulsen, G.		29,566
Health	3,583	
Social Services and Housing	25,983	
Paxton, H & Judge Howard		23,431
Social Services and Housing	23,431	
Payer, B.		10,000
Native Affairs	10,000	
Payless Drugs		518,978
Health	516,594	
Social Services and Housing	2,384	
Payless Pharmacy		69,798
Health	69,798	
Pazder, L H, Dr		49,001
Health	49,001	
Peace Arch Community Services		1,494,667
Labour and Consumer Services	58,215	
Social Services and Housing	1,436,452	
Peace Arch District Hospital		77,243
Social Services and Housing	77,243	
Peace Arch District Hospital Auxiliary		75,000
Lottery Fund	75,000	
Peace Arch District Hospital Society		22,177 479
Health	22,177,429	
Peace Arch Society		10,000
Social Services and Housing	10,000	
Peace River Alaska Highway Tourist Association		191,998
Advanced Education and Job Training	1,000	
Tourism and Provincial Secretary	190,998	
Peace River Haven		14,750
Social Services and Housing	14,750	
Peace River Haven Care Society		1,062,871
Health	1,062,871	
Peace River North School District 60		22,533,588
Advanced Education and Job Training	1,000	
Education	22,528,491	
Lottery Fund	4,097	

	Ministry $	Total $
Peace River Regional Hospital District		19,985
Health	19,985	
Peace River Soil Conservation		108,402
Agriculture and Fisheries	108,402	
Peace River South School District 59		23,694,016
Advanced Education and Job Training	700	
Education	23,688,066	
Labour and Consumer Services	2,500	
Lottery Fund	2,750	
Peace River-Liard Union Board of Health		22,873
Health	22,873	
Peachland & District Retirement Services		11,663
Lottery Fund	11,663	
Peachland Peoples Drug Mart 66		50,882
Health	50,882	
Peachland Pharmacy Ltd		160,519
Health	160,301	
Social Services and Housing	218	
Pearce, A.		41,636
Social Services and Housing	41,636	
Pearl Villa Lodge		165,219
Health	103,307	
Social Services and Housing	61,912	
Pearle Vision Centre		43,008
Social Services and Housing	43,008	
Pearson Hospital		741,157
Health	158,203	
Labour and Consumer Services	50,278	
Social Services and Housing	532,676	
Pearson, M		48,309
Agriculture and Fisheries	1,688	
Social Services and Housing	46,621	
Pearson, W & Pearson, D		34,286
Social Services and Housing	34,286	
Pedersen, K & Pedersen, D		12,833
Social Services and Housing	12,833	
Pedosuk, L		15,321
Social Services and Housing	15,321	
Peer Counselling Project		10,000
Labour and Consumer Services	10,000	
Peer Systems Consulting Group Inc		50,000
Health	50,000	
Pellerin, A		19,166
Health	5,167	
Social Services and Housing	13,999	
Pemberton & District Hospital Society		279,551
Health	279,551	
Pemberton House		26,223
Labour and Consumer Services	26,223	
Pemberton Pharmacy		20,204
Health	20,204	
Pemberton, W		18,984
Social Services and Housing	18,984	
Pemberton, W & Pemberton, M		48,623
Social Services and Housing	48,623	
Pender Harbour & District Community Health Clinic		47,288
Health	47,288	
Pender Harbour & District Health Centre Society		12,100
Health	12,100	
Pender Harbour Golf Club Society		28,093
Lottery Fund	4,595	
Social Services and Housing	23,498	
Pender Island Homemaker Service		100,661
Health	100,269	
Social Services and Housing	392	
Pender Island Pharmacy Ltd		76,467
Health	76,467	
Pendragon House		134,260
Social Services and Housing	134,260	
Pendrell Day Care Centre		16,101
Social Services and Housing	16,101	
Peninsula Community Association		144,024
Attorney General	9,996	
Social Services and Housing	119,232	
Solicitor General	14,796	
Peninsula Home Support Services		500,157
Health	415,918	
Social Services and Housing	84,239	
Peninsula Recreation Commission		50,000
Lottery Fund	50,000	
Penner, H U, Dr		19,789
Health	19,789	
Pennock, V		22,343
Social Services and Housing	22,343	
Pentacare Childcare Society		18,630
Social Services and Housing	18,630	
Pentecostal Assemblies of Canada B C & Yukon District		39,930
Attorney General	14,520	
Solicitor General	25,410	
Pentecostal Holiness Church—Western		43,525
Attorney General	18,135	
Solicitor General	25,390	
Penticton & District Community Arts Council		33,428
Lottery Fund	23,333	
Municipal Affairs, Recreation and Culture	10,095	
Penticton & District Community Resources Society		744,316
Health	44,515	
Social Services and Housing	699,801	
Penticton & District Day Care Society		51,097
Social Services and Housing	51,097	
Penticton & District Jaycees		18,432
Advanced Education and Job Training	3,432	
Lottery Fund	15,000	
Penticton & District Retirement Service		1,618,204
Health	1,574,268	
Lottery Fund	17,939	
Social Services and Housing	25,997	
Penticton & District Retirement Service Daycare		145,206
Health	145,206	
Penticton & District Society for the Mentally Handicapped		986,421
Advanced Education and Job Training	776	
Health	111,275	
Lottery Fund	17,500	
Social Services and Housing	856,870	
Penticton 1990 Winter Games Society		50,000
Lottery Fund	50,000	
Penticton A D A P T		22,550
Labour and Consumer Services	22,550	
Penticton Air Fair Association		15,000
Lottery Fund	15,000	
Penticton Chamber of Commerce		60,806
Advanced Education and Job Training	27,608	
Agriculture and Fisheries	6,850	
Regional Development	5,250	
Social Services and Housing	20,548	
Tourism and Provincial Secretary	550	
Penticton Co-operative Community Services		11,095
Social Services and Housing	11,095	
Penticton Convention Centre		10,000
Lottery Fund	10,000	
Penticton Golf & Country Club		36,000
Lottery Fund	36,000	
Penticton Home Support Service		648,921
Health	560,489	
Social Services and Housing	88,432	
Penticton Hospital Society		23,431,008
Health	23,431,008	
Penticton Public Library		57,528
Municipal Affairs, Recreation and Culture	19,768	
Tourism and Provincial Secretary	37,760	
Penticton RCMP Victim Assistance Program Society		26,250
Attorney General	26,250	
Penticton Regional Hospital		65,186
Health	49,570	
Social Services and Housing	15,572	
Solicitor General	44	
Penticton Safety Village		28,000
Solicitor General	18,832	
Transportation and Highways	9,168	
Penticton School District 15		14,361,798
Education	14,359,048	
Lottery Fund	2,750	
Penticton Triathlon Society		25,000
Lottery Fund	25,000	
Pentland Ltd, J A		496,142
Advanced Education and Job Training	1,377	
Health	489,007	
Social Services and Housing	5,758	
People-In-Need Crisis Intervention Society of Vernon & District		36,472
Health	36,472	
Peoples Drug Mart		7,574,380
Advanced Education and Job Training	2,345	
Attorney General	52	
Health	7,526,097	
Social Services and Housing	45,778	
Solicitor General	108	
Peoples Drug Mart 109		87,014
Health	86,965	
Social Services and Housing	49	
Pepin, A		17,316
Health	17,316	
Perelco Management Ltd		61,041
Social Services and Housing	61,041	
Peripoli, R		25,792
Social Services and Housing	25,792	
Perkins, L		17,173
Social Services and Housing	17,173	
Perry, B		42,768
Social Services and Housing	42,768	
Perry, B & Perry, K		42,354
Social Services and Housing	42,354	
Perry, M		54,057
Social Services and Housing	54,057	
Personal Communications Systems		21,768
Advanced Education and Job Training	21,768	
Peters, A		19,152
Social Services and Housing	19,152	

	Ministry $	Total $
Peters, C		23,595
Social Services and Housing	23,595	
Peters, S		50,428
Social Services and Housing	50,428	
Peterson, D		10,774
Agriculture and Fisheries	10,774	
Peterson, F A		49,951
Attorney General	16,651	
Solicitor General	33,300	
Peterson, K		12,628
Solicitor General	12,628	
Pfitzner, M		28,560
Social Services and Housing	28,560	
PGA Tour		36,425
Lottery Fund	36,425	
Pharmacare		18,736,798
Health	18,736,798	
Pharmacare Seniors Dispensing Fee		2,305,237
Health	2,305,237	
Pharmasave		22,513,260
Advanced Education and Job Training	7,573	
Attorney General	115	
Health	22,342,622	
Social Services and Housing	162,943	
Solicitor General	7	
Pharmasave 220		30,428
Health	30,428	
Phelps, C		20,951
Attorney General	6,028	
Labour and Consumer Services	2,455	
Solicitor General	12,468	
Phil's Pharmacy		56,231
Health	55,814	
Social Services and Housing	417	
Phillips, B		22,853
Social Services and Housing	22,853	
Phillips, N W		43,164
Health	43,164	
Phoenix Dispensary Ltd		223,271
Health	222,971	
Social Services and Housing	300	
Phoenix Place Summer Program		11,740
Social Services and Housing	11,740	
Phoenix Transition Hostel		163,728
Labour and Consumer Services	7,702	
Social Services and Housing	156,026	
Physical Medicine Research Foundation		25,083
Government Management Services	500	
Health	4,750	
Lottery Fund	19,833	
Piercey, M L, Dr		23,215
Labour and Consumer Services	23,215	
Pilkey, F		11,808
Social Services and Housing	11,808	
Pilling, K & Pilling, E		23,463
Social Services and Housing	23,463	
Pinard, D & Ekering, J		38,390
Social Services and Housing	38,390	
Pine Grove Place		23,089
Social Services and Housing	23,089	
Pine Lodge		24,866
Social Services and Housing	24,866	
Pion, A.		17,004
Social Services and Housing	17,004	
Pioneer Guardian Pharmacy		18,437
Health	18,437	
Pioneer House		517,367
Health	336,035	
Social Services and Housing	181,332	
Pioneer Lodge		295,476
Social Services and Housing	295,476	
Pioneer Park Committee		26,750
Lottery Fund	26,750	
Pioneer Villa		788,057
Health	765,408	
Social Services and Housing	22,649	
Piper, K		10,492
Agriculture and Fisheries	10,492	
Piping Industry Apprenticeship Board		365,446
Advanced Education and Job Training	365,446	
Pitman Pharmacy		98,768
Health	98,768	
Pitt Meadows Athletic Association		34,516
Lottery Fund	34,516	
Pitt Meadows Meats Ltd		11,760
Agriculture and Fisheries	11,760	
Plamondon, H		61,510
Social Services and Housing	61,510	
Plantagenet Publishing Co		10,445
Municipal Affairs, Recreation and Culture	10,445	
Platz, L.		68,524
Social Services and Housing	68,524	
Plavcic, N		18,961
Social Services and Housing	18,961	
Playhouse Theatre Co		340,000
Lottery Fund	340,000	
Playhouse Theatre School, The		25,000
Lottery Fund	25,000	
Playhouse, The		18,582
Social Services and Housing	18,582	
Playland Day Care Centre		49,162
Social Services and Housing	49,162	
Pleasant Acres		182,211
Social Services and Housing	182,211	
Pleasant Meadows Lodge (1987) Ltd		334,592
Health	329,964	
Social Services and Housing	4,628	
Pleasant View Housing Society		1,190,489
Health	1,179,447	
Social Services and Housing	11,042	
Pleasant View Housing Society 1980		17,220
Health	17,220	
Pohl, J & Pohl, R		11,150
Social Services and Housing	11,150	
Point Grey Lodge Rest Home		191,184
Health	186,985	
Social Services and Housing	4,199	
Point, R & Point, G		19,857
Social Services and Housing	19,857	
Poirier, G.		26,748
Social Services and Housing	26,748	
Poitras, B & Poitras, L		11,417
Social Services and Housing	11,417	
Polaris		20,525
Social Services and Housing	20,525	
Pole Inc, C L, Dr		24,709
Advanced Education and Job Training	64	
Health	24,645	
Polehoyke, P		12,506
Health	12,506	
Polman, W, Dr		16,471
Labour and Consumer Services	16,471	
Pomeroy, B		24,420
Social Services and Housing	24,420	
Poncilius, D		26,286
Agriculture and Fisheries	26,286	
Ponderosa Adult Day Care		188,207
Health	188,207	
Ponderosa Lodge		9,776,363
Health	9,716,259	
Social Services and Housing	60,104	
Ponderosa Lodge Ltd		98,659
Advanced Education and Job Training	917	
Social Services and Housing	97,742	
Ponsioen, E		26,323
Social Services and Housing	26,323	
Pooh Corner Daycare Society		33,135
Social Services and Housing	33,135	
Popham, L J		14,020
Advanced Education and Job Training	14,020	
Port Alberni & Area Volunteer Society		18,535
Social Services and Housing	18,535	
Port Alberni Association for Children With Development Disabilities		35,000
Health	35,000	
Port Alberni Drug & Alcohol Counselling Service Society		175,277
Labour and Consumer Services	175,277	
Port Alberni Family Guidance Association		43,074
Health	4,722	
Social Services and Housing	38,352	
Port Alberni Friendship Centre		19,000
Native Affairs	19,000	
Port Alberni Friendship Lodge Society		89,559
Social Services and Housing	89,559	
Port Alberni Home Support Association		940,400
Health	660,058	
Social Services and Housing	280,342	
Port Alberni Optical Ltd		18,656
Social Services and Housing	18,656	
Port Alberni Womens Resources Society		88,060
Social Services and Housing	88,060	
Port Alice Hospital Society		509,425
Health	509,425	
Port Coquitlam & District Hunting & Fishing Club		10,000
Lottery Fund	10,000	
Port Coquitlam Area Womens Centre Society		22,002
Advanced Education and Job Training	3,000	
Health	4,880	
Social Services and Housing	14,122	
Port Coquitlam Daycare		36,428
Social Services and Housing	36,428	
Port Hardy & District Chamber of Commerce		12,337
Advanced Education and Job Training	9,637	
Economic Development	750	
Regional Development	1,500	
Tourism and Provincial Secretary	450	
Port Hardy Heritage Society		14,044
Social Services and Housing	14,044	

	Ministry $	Total $
Port Hardy Hospital Society		1,504,527
Health	1,504,527	
Port Mann Topsoil		24,079
Social Services and Housing	24,079	
Port McNeill & District Hospital Society		975,631
Health	975,631	
Port Moody Public Library		17,473
Municipal Affairs, Recreation and Culture	17,473	
Portage Out of School Care		20,982
Social Services and Housing	20,982	
Portal Players Dramatic Society		23,231
Lottery Fund	18,500	
Social Services and Housing	4,731	
Post Secondary Scholarships & Awards		58,937
Advanced Education and Job Training	55,000	
Municipal Affairs, Recreation and Culture	3,937	
Potrie, H		98,521
Social Services and Housing	98,521	
Potts, N		36,309
Social Services and Housing	36,309	
Pouce Coupe Community Hospital Society		1,990,248
Health	1,967,531	
Social Services and Housing	22,717	
Pouce Coupe Earth Station Society		124,200
Lottery Fund	124,200	
Poustie, L		30,243
Social Services and Housing	30,243	
Powell Place		52,948
Social Services and Housing	52,948	
Powell River & District Home Support Society		605,008
Health	569,943	
Social Services and Housing	35,065	
Powell River Academy of Music		14,303
Lottery Fund	14,303	
Powell River Association for the Mentally Handicapped		518,440
Health	161,456	
Social Services and Housing	356,984	
Powell River Chamber of Commerce		19,916
Advanced Education and Job Training	7,563	
Economic Development	3,000	
Regional Development	1,500	
Social Services and Housing	7,303	
Tourism and Provincial Secretary	550	
Powell River Citizen Advocacy Society		196,264
Social Services and Housing	196,264	
Powell River Civil Liberties Society		106,684
Attorney General	36,750	
Social Services and Housing	69,934	
Powell River Community Arts Council		10,978
Municipal Affairs, Recreation and Culture	4,090	
Social Services and Housing	6,888	
Powell River Community Services Association		209,156
Health	2,885	
Social Services and Housing	206,271	
Powell River District Public Library Association		43,228
Lottery Fund	3,750	
Tourism and Provincial Secretary	39,478	
Powell River Employment Program Society		184,014
Advanced Education and Job Training	4,315	
Health	52,836	
Lottery Fund	23,002	
Social Services and Housing	103,861	
Powell River Hospital Society		7,706,627
Health	7,706,627	
Powell River Kids Place Daycare Centre		10,301
Social Services and Housing	10,301	
Powell River New Life Society		56,865
Labour and Consumer Services	56,865	
Powell River Regional Hospital District		242,192
Health	242,192	
Powell River School District 47		11,617,909
Education	11,577,076	
Lottery Fund	2,750	
Social Services and Housing	38,083	
Powell, C R		25,680
Social Services and Housing	25,680	
Power, D		35,549
Social Services and Housing	35,549	
Powers & Associates Ltd, D C		19,971
Advanced Education and Job Training	19,971	
Powers, D & Pardy, J		30,092
Social Services and Housing	30,092	
Prasloski, P F, Dr		14,137
Agriculture and Fisheries	14,080	
Social Services and Housing	57	
Pratt's Pharmacy		314,378
Health	310,957	
Social Services and Housing	3,421	
Pratt, A		23,805
Social Services and Housing	23,805	
Precision Optical		19,257
Social Services and Housing	19,257	
Premack, D		36,717
Social Services and Housing	36,717	

	Ministry $	Total $
Presbyterian Church in Canada		50,748
Attorney General	21,145	
Solicitor General	29,603	
Prescription Optical Co		104,249
Health	13,866	
Social Services and Housing	90,383	
Presentation House Cultural Society		25,000
Lottery Fund	25,000	
Presley, F		17,149
Social Services and Housing	17,149	
Price, A		16,814
Social Services and Housing	16,814	
Price, C		13,907
Finance and Corporate Relations	75	
Social Services and Housing	13,832	
Price, R		12,852
Agriculture and Fisheries	12,852	
Price, S		11,887
Social Services and Housing	11,887	
Prichard, J M, Dr		11,090
Social Services and Housing	11,090	
Priest, V, Dr		92,755
Health	92,755	
Prieto, H		18,984
Social Services and Housing	18,984	
Prima Enterprises Ltd		829,925
Social Services and Housing	829,925	
Primeau, M		13,276
Social Services and Housing	13,276	
Primeau, T		82,858
Social Services and Housing	82,858	
Prince George & District Community Arts Council		12,820
Municipal Affairs, Recreation and Culture	12,820	
Prince George & District Home Support Service Society		741,990
Health	345,676	
Social Services and Housing	396,314	
Prince George & District Hospital Society		39,662,202
Health	38,660,123	
Labour and Consumer Services	1,002,079	
Prince George Activators Society		171,114
Attorney General	71,787	
Labour and Consumer Services	27,500	
Solicitor General	71,827	
Prince George Addiction Foundation		64,000
Labour and Consumer Services	64,000	
Prince George Art Gallery Association		18,789
Lottery Fund	250	
Municipal Affairs, Recreation and Culture	18,539	
Prince George Association for Individuals with Mental Handicaps		2,753,160
Health	363,405	
Social Services and Housing	2,389,755	
Prince George Chamber of Commerce		11,525
Economic Development	3,500	
Health	5,000	
Regional Development	1,750	
Tourism and Provincial Secretary	1,275	
Prince George Crisis Intervention Society		69,000
Health	69,000	
Prince George Folkfest Multicultural Heritage Society		12,000
Lottery Fund	12,000	
Prince George Mardi Gras of Winter Society		13,601
Social Services and Housing	13,601	
Prince George Native Friendship Centre		187,482
Advanced Education and Job Training	14,732	
Labour and Consumer Services	44,552	
Native Affairs	15,000	
Social Services and Housing	113,198	
Prince George Native Housing Society		129,499
Social Services and Housing	129,499	
Prince George Phoenix Transition Home Society		10,538
Attorney General	6,130	
Solicitor General	4,408	
Prince George Public Library		146,749
Tourism and Provincial Secretary	146,749	
Prince George Receiving Home Society		490,696
Attorney General	7,832	
Social Services and Housing	459,672	
Solicitor General	23,192	
Prince George Region Development Corp		61,474
Economic Development	6,500	
Regional Development	54,974	
Prince George Regional Correspondence Center		143,920
Education	143,920	
Prince George Regional Hospital		82,786
Attorney General	788	
Labour and Consumer Services	39,325	
Social Services and Housing	42,148	
Solicitor General	525	
Prince George School District 57		69,082,580
Advanced Education and Job Training	800	
Education	68,953,898	
Lottery Fund	2,750	
Social Services and Housing	125,132	

	Ministry $	Total $
Prince George Senior Citizens Home Society		946,201
Health	946,201	
Prince George Symphony Orchestra		22,500
Lottery Fund	22,500	
Prince Optical Ltd		15,328
Attorney General	1,268	
Social Services and Housing	14,060	
Prince Rupert Achievement Centre		45,428
Advanced Education and Job Training	308	
Social Services and Housing	45,120	
Prince Rupert Community Enrichment Society		210,515
Social Services and Housing	210,515	
Prince Rupert Home Support Association		137,491
Health	132,737	
Social Services and Housing	4,754	
Prince Rupert Kids on Street Society		29,200
Health	2,000	
Social Services and Housing	23,200	
Solicitor General	4,000	
Prince Rupert Public Library		45,213
Lottery Fund	1,075	
Municipal Affairs, Recreation and Culture	22,131	
Tourism and Provincial Secretary	22,007	
Prince Rupert Regional Hospital		10,174
Health	1,540	
Social Services and Housing	8,634	
Prince Rupert Regional Hospital Association		8,767,265
Health	8,767,265	
Prince Rupert Rowing & Yachting Club		12,932
Social Services and Housing	12,932	
Prince Rupert School District 52		15,269,588
Education	15,249,676	
Lottery Fund	3,904	
Social Services and Housing	5,650	
Solicitor General	10,358	
Prince Rupert Transition House Society		122,936
Social Services and Housing	122,936	
Prince Rupert Youth Enrichment Society		177,919
Social Services and Housing	177,919	
Princeton & District Community Services Society		262,249
Health	78,591	
Social Services and Housing	183,658	
Princeton Child Care Services		43,175
Social Services and Housing	43,175	
Princeton Drug & Alcohol Counselling Society		49,323
Labour and Consumer Services	49,323	
Princeton Hospital Society		1,823,278
Health	1,823,278	
Princeton Long Term Care Society		330,644
Health	330,644	
Princeton School District 17		3,887,815
Education	3,866,715	
Lottery Fund	1,500	
Social Services and Housing	19,600	
Pritchard Community Association		13,400
Lottery Fund	13,000	
Municipal Affairs, Recreation and Culture	400	
Pro-Active Resources Management Corp		168,948
Social Services and Housing	168,948	
Pro-Max Consultants		30,930
Social Services and Housing	30,930	
Proactive Community Services Society		93,780
Social Services and Housing	93,780	
Probert, A E		36,965
Social Services and Housing	36,965	
Prochnau, H		15,503
Health	15,503	
Progressive Housing Society		30,200
Health	30,200	
Project Adamant Society		55,610
Attorney General	7,019	
Social Services and Housing	38,062	
Solicitor General	10,529	
Promontory Place		84,216
Social Services and Housing	84,216	
Pronto Real Pizza		46,130
Lottery Fund	46,130	
Prospect Equipment (1983)		307,959
Social Services and Housing	3,302	
Solicitor General	304,657	
Prospectors Assistance		344,375
Energy, Mines and Petroleum Resources	344,375	
Provincial Capital Commission		680,000
Municipal Affairs, Recreation and Culture	680,000	
Provincial Judges Association of BC		46,000
Attorney General	46,000	
Provincial Mine Rescue Account		15,000
Energy, Mines and Petroleum Resources	15,000	
Provincial Treasurer of Alberta		13,499
Social Services and Housing	13,499	
Pryce, J		12,843
Social Services and Housing	12,843	
Pryce, S		28,942
Health	11,982	
Social Services and Housing	16,960	
Public Advisory Committee		15,000
Environment	15,000	
Public Legal Education Society		69,857
Attorney General	51,669	
Lottery Fund	18,188	
Puddle Duck Childrens Centre		15,534
Social Services and Housing	15,534	
Puddleduck Preschool, J		24,410
Social Services and Housing	24,410	
Pudsey, W		55,596
Social Services and Housing	55,596	
Pumpkin Patch Nursery		20,282
Social Services and Housing	20,282	
Punzalan Special Care Home		38,486
Social Services and Housing	38,486	
Purcell Concert Society		24,000
Lottery Fund	24,000	
Purchasing Commission Warehouse		124,033
Forests	26	
Health	112,930	
Social Services and Housing	10,136	
Solicitor General	941	
Puss in Boots Day Care Centre & Out of School		19,394
Social Services and Housing	19,394	
Pynelogs		247,082
Social Services and Housing	247,082	
Quadra Daycare Society		10,421
Social Services and Housing	10,421	
Quadra Pharmacy Ltd		136,628
Health	136,628	
Qualicum Indian Band		23,500
Lottery Fund	23,500	
Qualicum Prescriptions		262,622
Health	261,680	
Social Services and Housing	942	
Qualicum School District 69		12,139,098
Education	12,114,970	
Lottery Fund	2,750	
Social Services and Housing	21,378	
Quan, J L, Dr		71,626
Health	71,626	
Quarless, G		47,416
Attorney General	19,794	
Solicitor General	27,622	
Quashie, N		15,695
Social Services and Housing	15,695	
Queen Alexandra Hospital for Children		83,150
Health	505	
Lottery Fund	15,833	
Social Services and Housing	66,812	
Queen Charlotte Island Homemaker Services		88,327
Health	80,920	
Social Services and Housing	7,407	
Queen Charlotte Island Regional Health & Human Resources Council		31,330
Social Services and Housing	31,330	
Queen Charlotte Islands General Hospital		70,458
Health	70,372	
Social Services and Housing	86	
Queen Charlotte Islands Health Care Society		680,719
Health	558,759	
Labour and Consumer Services	100,659	
Social Services and Housing	17,872	
Solicitor General	3,429	
Queen Charlotte Islands Hospital Society		1,499,592
Health	1,499,592	
Queen Charlotte Islands Museum		45,332
Lottery Fund	45,332	
Queen Charlotte Islands Natural & Cultural Rediscovery Society		34,939
Attorney General	15,203	
Social Services and Housing	18,616	
Solicitor General	1,120	
Queen Charlotte School District 50		5,811,286
Education	5,808,286	
Lottery Fund	3,000	
Queen Margarets School		230,958
Education	230,766	
Social Services and Housing	192	
Queen Mary Community School Association		12,555
Attorney General	1,434	
Social Services and Housing	6,819	
Solicitor General	4,302	
Queen Mary Out of School Daycare		17,112
Social Services and Housing	17,112	
Queen Victoria Hospital		127,473
Health	120,474	
Social Services and Housing	6,999	
Queen, L R, Dr		28,360
Social Services and Housing	28,360	
Queens Avenue Day Care Society		48,918
Advanced Education and Job Training	1,556	
Social Services and Housing	47,362	

	Ministry $	Total $
Queens Avenue Daycare		55,962
Social Services and Housing	55,962	
Queens Park Hospital		138,913
Social Services and Housing	138,913	
Queens Park-Fellburn Hospitals Foundation		17,700
Lottery Fund	17,700	
Queens Pharmacy		52,854
Health	52,854	
Queenswood Montessori Society		22,313
Education	22,313	
Querin, J		22,185
Agriculture and Fisheries	22,185	
Quesnel & District Association for the Mentally Handicapped		113,189
Advanced Education and Job Training	1,020	
Lottery Fund	601	
Social Services and Housing	111,568	
Quesnel & District Chamber of Commerce		10,797
Advanced Education and Job Training	5,747	
Economic Development	1,500	
Regional Development	3,000	
Tourism and Provincial Secretary	550	
Quesnel & District Child Development Centre Association		307,873
Education	1,365	
Health	97,358	
Lottery Fund	88,495	
Social Services and Housing	120,655	
Quesnel & District Homemakers Society		10,428
Health	10,428	
Quesnel Alcohol & Drug Abuse Association		86,527
Labour and Consumer Services	86,527	
Quesnel Association for the Mentally Retarded		44,286
Social Services and Housing	44,286	
Quesnel Band Shell Fund Committee		33,333
Lottery Fund	33,333	
Quesnel Contact Line & Centre		204,232
Health	112,266	
Social Services and Housing	91,966	
Quesnel Homemakers Service		497,703
Health	474,774	
Social Services and Housing	22,929	
Quesnel Optical Ltd		20,887
Social Services and Housing	20,887	
Quesnel Pharmacy		166,505
Health	162,623	
Social Services and Housing	3,882	
Quesnel School District 28		20,436,505
Advanced Education and Job Training	600	
Education	20,433,155	
Lottery Fund	2,750	
Quesnel Tillicum Society		125,975
Labour and Consumer Services	22,215	
Native Affairs	20,000	
Social Services and Housing	83,760	
Quesnel Womens Resources Centre Society		32,145
Social Services and Housing	32,145	
Quesnel Youth Alternatives Society		119,589
Health	57,699	
Social Services and Housing	61,890	
Quesnelle, R		16,554
Health	9,526	
Social Services and Housing	7,028	
Quilman Home		10,736
Health	10,736	
R J R-MacDonald Inc		37,709
Attorney General	6,335	
Solicitor General	31,374	
Radick, D		28,719
Social Services and Housing	28,719	
Rafter, P		13,989
Social Services and Housing	13,989	
Rail, R & Evans, M.		117,395
Social Services and Housing	117,395	
Rainbow Care Centre Inc		423,802
Social Services and Housing	423,802	
Rainbow Child Care Center		33,438
Social Services and Housing	33,438	
Rainbow Country Daycare Society		45,554
Social Services and Housing	45,554	
Rainbow Day Care—Osoyoos		29,662
Social Services and Housing	29,662	
Rainbow Hostel		288,866
Health	288,866	
Rainbow Hotels Ltd		20,767
Social Services and Housing	20,767	
Rainbow Junction Community Arts Society		28,324
Lottery Fund	28,324	
Rainbow Manor		41,550
Health	23,267	
Social Services and Housing	18,283	
Rainbow Optical Showcase Ltd		11,039
Social Services and Housing	11,039	
Rainbow Place Restuarant		37,470
Social Services and Housing	37,470	

	Ministry $	Total $
Rainbow Two Daycare		16,395
Social Services and Housing	16,395	
Rainbows End Day Care		23,801
Social Services and Housing	23,801	
Ramaraffive Group Home		76,751
Social Services and Housing	76,751	
Ramsay, L		18,524
Social Services and Housing	18,524	
Rance, M R		23,616
Social Services and Housing	23,616	
Ranch at Lone Butte, The		23,064
Social Services and Housing	23,064	
Rand's Clinic Pharmacy		75,144
Health	74,519	
Social Services and Housing	625	
Randall, B		82,848
Social Services and Housing	82,848	
Rands Drugs Ltd		15,300
Health	15,300	
Ranger Scooter		34,948
Social Services and Housing	34,948	
Ranger, V		21,277
Social Services and Housing	21,277	
Rash, M.		25,831
Health	18,832	
Social Services and Housing	6,999	
Raspberry Lodge (1978) Ltd		563,479
Health	550,091	
Social Services and Housing	13,388	
Ratcliffe, C		22,100
Social Services and Housing	22,100	
Ratzlaff, J & Ratzlaff, T		17,066
Social Services and Housing	17,066	
Rauhala, C H		16,788
Health	9,789	
Social Services and Housing	6,999	
Raven Alternative Ltd		20,484
Health	20,484	
Ray Cam Out of School Care		28,978
Social Services and Housing	28,978	
Ray, D		35,321
Attorney General	11,607	
Solicitor General	23,714	
Ray-Cam Cooperative Association		133,848
Lottery Fund	32,500	
Social Services and Housing	101,348	
Raymond Salons Ltd		15,800
Advanced Education and Job Training	15,800	
Raymond, J & Raymond, N		20,191
Social Services and Housing	20,191	
Reach Community Health Centre		267,562
Advanced Education and Job Training	246	
Health	257,032	
Lottery Fund	10,000	
Social Services and Housing	284	
Ready Rexall		445,088
Health	440,971	
Social Services and Housing	4,117	
Ready's Sorrento Prescriptions		146,348
Health	146,330	
Social Services and Housing	18	
Ready, V		10,052
Labour and Consumer Services	10,052	
Reay & Sons Ltd, C D		10,359
Agriculture and Fisheries	10,359	
Receiver General for Canada		97,753,104
Advanced Education and Job Training	80,348	
Agriculture and Fisheries	1,364,249	
Attorney General	7,284	
Economic Development	20,593	
Education	274,286	
Energy, Mines and Petroleum Resources	389,744	
Environment	12,644	
Finance and Corporate Relations	8,937	
Forests	500	
Health	715,864	
International Business and Immigration	6,525	
Labour and Consumer Services	275	
Lottery Fund	1,000,289	
Regional Development	230,433	
Social Services and Housing	1,912,036	
Solicitor General	91,594,097	
Tourism and Provincial Secretary	135,000	
Reciprocal Agreement B C Hospitals		28,480,961
Health	28,480,961	
Reciprocal Agreement—Out of Province Hospitals		34,807,509
Health	34,804,882	
Social Services and Housing	2,627	
Reconnect Program		25,000
Social Services and Housing	25,000	
Recreational Canoeing Association of B C		10,900
Lottery Fund	10,900	
Red Mountain Ski Club Society		11,168
Lottery Fund	11,168	

	Ministry $	Total $
Redekopp, S & Redekopp, D		54,616
Social Services and Housing	54,616	
Rediscovery Society		17,306
Lottery Fund	17,306	
Redonda Sea Farms Ltd		10,034
Agriculture and Fisheries	7,150	
Social Services and Housing	2,884	
Reebye, P, Dr		62,335
Health	62,335	
Reed & Associates, J		19,758
Social Services and Housing	19,758	
Reed, D		18,745
Solicitor General	18,745	
Rees, D & Rees, R		34,357
Social Services and Housing	34,357	
Regal Hotel		13,511
Social Services and Housing	13,511	
Regehr, K		21,174
Agriculture and Fisheries	21,174	
Regency Medical Supplies		202,794
Advanced Education and Job Training	94	
Health	74,910	
Social Services and Housing	127,790	
Regency Prescriptions		1,410,040
Health	1,373,725	
Social Services and Housing	36,315	
Regent College		195,000
Advanced Education and Job Training	195,000	
Regent Recycling		13,783
Social Services and Housing	13,783	
Regional District of Alberni-Clayoquot		786,409
Attorney General	11,200	
Economic Development	50,000	
Lottery Fund	3,459	
Municipal Affairs, Recreation and Culture	195,602	
Regional Development	25,450	
Tourism and Provincial Secretary	698	
Transportation and Highways	500,000	
Regional District of Bulkley-Nechako		149,935
Agriculture and Fisheries	15,000	
Municipal Affairs, Recreation and Culture	134,935	
Regional District of Cariboo		1,853,539
Agriculture and Fisheries	15,000	
Municipal Affairs, Recreation and Culture	1,688,539	
Transportation and Highways	150,000	
Regional District of Central Coast		291,951
Municipal Affairs, Recreation and Culture	60,000	
Social Services and Housing	3,951	
Solicitor General	3,000	
Transportation and Highways	225,000	
Regional District of Central Fraser Valley		90,575
Municipal Affairs, Recreation and Culture	82,563	
Solicitor General	8,012	
Regional District of Central Kootenay		478,646
Environment	45,000	
Lottery Fund	59,295	
Municipal Affairs, Recreation and Culture	372,611	
Social Services and Housing	1,740	
Regional District of Central Okanagan		408,026
Attorney General	17,175	
Lottery Fund	190,085	
Municipal Affairs, Recreation and Culture	142,774	
Regional Development	57,992	
Regional District of Columbia-Shuswap		562,377
Agriculture and Fisheries	15,000	
Lottery Fund	390,416	
Municipal Affairs, Recreation and Culture	156,961	
Regional District of Comox-Strathcona		924,197
Agriculture and Fisheries	222,414	
Municipal Affairs, Recreation and Culture	701,783	
Regional District of Cowichan Valley		368,287
Lottery Fund	133,424	
Municipal Affairs, Recreation and Culture	231,419	
Social Services and Housing	3,444	
Regional District of Dewdney-Alouette		85,000
Municipal Affairs, Recreation and Culture	85,000	
Regional District of East Kootenay		783,542
Municipal Affairs, Recreation and Culture	783,542	
Regional District of Fort Nelson-Liard		90,446
Advanced Education and Job Training	6,650	
Agriculture and Fisheries	709	
Municipal Affairs, Recreation and Culture	83,087	
Regional District of Fraser-Cheam		518,934
Economic Development	37,500	
Lottery Fund	135,800	
Municipal Affairs, Recreation and Culture	341,700	
Regional Development	3,934	
Regional District of Fraser-Fort George		131,839
Agriculture and Fisheries	20,000	
Lottery Fund	5,000	
Municipal Affairs, Recreation and Culture	106,839	
Regional District of Greater Vancouver		640,662
Environment	475,000	
Municipal Affairs, Recreation and Culture	105,662	
Transportation and Highways	60,000	
Regional District of Kitimat-Stikine		407,548
Agriculture and Fisheries	6,800	
Municipal Affairs, Recreation and Culture	390,748	
Parks	10,000	
Regional District of Kootenay-Boundary		259,235
Agriculture and Fisheries	25,000	
Economic Development	48,000	
Municipal Affairs, Recreation and Culture	123,735	
Regional Development	62,500	
Regional District of Mount Waddington		358,742
Advanced Education and Job Training	10,967	
Economic Development	3,000	
Lottery Fund	19,284	
Municipal Affairs, Recreation and Culture	312,725	
Regional Development	266	
Transportation and Highways	12,500	
Regional District of Nanaimo		639,158
Municipal Affairs, Recreation and Culture	631,997	
Social Services and Housing	7,161	
Regional District of North Okanagan		110,246
Agriculture and Fisheries	25,000	
Municipal Affairs, Recreation and Culture	70,480	
Social Services and Housing	202	
Solicitor General	14,564	
Regional District of Okanagan-Similkameen		325,428
Agriculture and Fisheries	30,000	
Municipal Affairs, Recreation and Culture	295,428	
Regional District of Peace River		222,226
Agriculture and Fisheries	40,000	
Lottery Fund	34,000	
Municipal Affairs, Recreation and Culture	148,226	
Regional District of Powell River		95,910
Municipal Affairs, Recreation and Culture	75,910	
Transportation and Highways	20,000	
Regional District of Skeena-Queen Charlotte		734,841
Finance and Corporate Relations	734	
Municipal Affairs, Recreation and Culture	659,107	
Transportation and Highways	75,000	
Regional District of Squamish-Lillooet		138,904
Municipal Affairs, Recreation and Culture	138,904	
Regional District of Sunshine Coast		784,813
Lottery Fund	21,808	
Municipal Affairs, Recreation and Culture	756,955	
Solicitor General	6,050	
Regional District of Thompson-Nicola		110,975
Agriculture and Fisheries	35,000	
Municipal Affairs, Recreation and Culture	75,975	
Registered Nurses Association of B C		102,462
Health	102,462	
Rehabilitation & Counselling Services		457,926
Social Services and Housing	457,926	
Reid's Medical Prescriptions		137,348
Health	135,785	
Social Services and Housing	1,563	
Reid's Peace Arch Pharmacy		438,168
Health	437,512	
Social Services and Housing	656	
Reid's Prescription Pharmacy (1962) Ltd		52,669
Health	52,669	
Reid's Prescriptions		666,425
Health	661,004	
Social Services and Housing	5,402	
Solicitor General	19	
Reid, G		34,580
Agriculture and Fisheries	965	
Attorney General	10,325	
Labour and Consumer Services	7,065	
Solicitor General	16,225	
Reilly, G		14,218
Health	14,218	
Reimer, V		23,616
Social Services and Housing	23,616	
Reitsma, W		27,744
Social Services and Housing	27,744	
Reitzik, M M, Dr		16,282
Social Services and Housing	16,282	
Rejoice Christian School Society		81,397
Education	81,397	
Relevant Schools Society		197,391
Advanced Education and Job Training	2,917	
Education	194,474	
Remington Manufacturing Inc		27,730
Social Services and Housing	27,730	
Rendez-Vous Canada		54,209
Tourism and Provincial Secretary	54,209	
Renfrew Day Care Centre		60,096
Social Services and Housing	60,096	
Renfrew-Collingwood Seniors & Handicapped Day Centre		65,431
Health	65,431	
Renold Family Care Home, Joan		12,506
Health	12,506	
Rest Haven Lodge		1,136,595
Health	1,136,595	

	Ministry $	Total $
Restaurant & Food Services Association of B C		19,200
Advanced Education and Job Training	18,000	
Tourism and Provincial Secretary	1,200	
Revelstoke Alcohol & Drug Association		122,994
Health	23,800	
Labour and Consumer Services	99,194	
Revelstoke Association for Handicapped Citizens		158,929
Social Services and Housing	158,929	
Revelstoke Chamber of Commerce		13,409
Advanced Education and Job Training	8,459	
Economic Development	1,500	
Regional Development	3,000	
Tourism and Provincial Secretary	450	
Revelstoke District Health Society		2,721,230
Health	2,721,230	
Revelstoke Family & Youth Resources Society		147,575
Advanced Education and Job Training	275	
Health	2,500	
Social Services and Housing	144,800	
Revelstoke Homemakers Services		146,089
Health	143,918	
Social Services and Housing	2,171	
Revelstoke School District 19		6,455,818
Education	6,398,729	
Health	55,159	
Lottery Fund	1,930	
Revelstoke Snowmobile Club		42,360
Lottery Fund	42,360	
Reynolds, C & Phillips, D		36,274
Social Services and Housing	36,274	
Rhodes, D		12,855
Social Services and Housing	12,855	
Richmond Alcohol & Drug Abuse Team Society		319,265
Labour and Consumer Services	317,870	
Lottery Fund	1,395	
Richmond Art Gallery		18,465
Lottery Fund	9,000	
Social Services and Housing	9,465	
Richmond Child Day Care Centre		51,803
Social Services and Housing	51,803	
Richmond Christian School Association		345,526
Education	345,526	
Richmond Drug Mart		71,021
Health	70,943	
Social Services and Housing	78	
Richmond Family Place Society		45,901
Social Services and Housing	45,901	
Richmond General Hospital		25,958
Health	60	
Social Services and Housing	25,888	
Solicitor General	10	
Richmond Hospital Society		25,086,040
Health	25,086,040	
Richmond Intermediate Care Society—Rosewood Adult Day Care		52,057
Health	52,057	
Richmond Intermediate Care Society—Rosewood Manor		2,120,882
Health	2,081,336	
Social Services and Housing	39,546	
Richmond Kinsmen Homemaker Service Society		1,147,256
Health	998,193	
Social Services and Housing	149,063	
Richmond Lions Manor		1,865,629
Health	1,839,744	
Social Services and Housing	25,885	
Richmond Manor		51,697
Health	35,666	
Social Services and Housing	16,031	
Richmond Mother & Child Society		18,491
Social Services and Housing	18,491	
Richmond Museum & Archives		16,500
Lottery Fund	16,500	
Richmond School District 38		42,719,334
Advanced Education and Job Training	1,000	
Education	42,646,338	
Health	15,556	
Lottery Fund	3,000	
Social Services and Housing	53,440	
Richmond Society for Special People		618,406
Social Services and Housing	618,406	
Richmond Visitors & Convention Bureau		24,741
Advanced Education and Job Training	24,741	
Richmond Youth Service Agency		210,446
Social Services and Housing	210,446	
Richter, T.		23,255
Social Services and Housing	23,255	
Ridge Meadows Association for Mentally Handicapped Persons, The		1,349,471
Social Services and Housing	1,349,471	
Ridge Meadows Recycling Society		58,744
Advanced Education and Job Training	2,544	
Social Services and Housing	56,200	
Ridge Pharmacy		103,994
Health	103,994	
Ridge-Meadows Home Support Service Society		1,018,465
Health	914,245	
Social Services and Housing	104,220	
Ridgeway After School Day Care		30,462
Social Services and Housing	30,462	
Ridgeway I D A Pharmacy		180,630
Health	179,828	
Social Services and Housing	802	
Ridley, C K, Dr		42,504
Health	42,504	
Riera, C & McKelvey, J		23,687
Social Services and Housing	23,687	
Right Side of Music Ltd		13,772
Social Services and Housing	13,772	
Riley Park Community Association		29,004
Social Services and Housing	29,004	
Riordan, J		16,524
Social Services and Housing	16,524	
Riske Creek Ranching Ltd		10,032
Advanced Education and Job Training	2,184	
Agriculture and Fisheries	7,848	
Risling, L & Risling, C		20,935
Social Services and Housing	20,935	
Riste, R		10,615
Social Services and Housing	10,615	
River Outfitters Association of BC		25,000
Environment	25,000	
Riverside I D A Pharmacy		202,706
Health	200,188	
Social Services and Housing	2,518	
Roads & Transportation Association of Canada		183,018
Solicitor General	6,133	
Transportation and Highways	176,885	
Robbins, K.		13,920
Agriculture and Fisheries	13,920	
Roberts, M.		12,987
Social Services and Housing	12,987	
Robertsen, J R, Dr		148,412
Health	148,412	
Robertson, C.		21,384
Social Services and Housing	21,384	
Robinson Bros Farms		12,436
Agriculture and Fisheries	12,436	
Robinson, B & Robinson, K		35,470
Social Services and Housing	35,470	
Robinson, I & Robinson, T R		18,172
Social Services and Housing	18,172	
Robinson, J & Robinson, L		32,880
Attorney General	8,340	
Solicitor General	24,540	
Robinson, L.		77,413
Attorney General	3,150	
Native Affairs	700	
Social Services and Housing	73,563	
Robinson, R & Robinson, S & Robinson, S		59,760
Agriculture and Fisheries	59,760	
Robinson, S.		24,688
Advanced Education and Job Training	2,304	
Social Services and Housing	22,384	
Robson Valley District Homemakers Society		115,812
Health	104,233	
Social Services and Housing	11,579	
Rochon, P		15,912
Social Services and Housing	15,912	
Rocky Mountain Housing Society		26,000
Health	26,000	
Rocky Mountain Lodge		992,372
Health	980,988	
Social Services and Housing	11,384	
Rocky Mountain Rangers Museum & Archives		25,752
Social Services and Housing	25,752	
Rocky Mountain Visitors Association		448,949
Tourism and Provincial Secretary	448,949	
Rocky Point Day Care Society		32,604
Advanced Education and Job Training	1,680	
Social Services and Housing	30,924	
Roesch, R, Dr		37,859
Health	37,859	
Rogers Foods Ltd		38,534
Agriculture and Fisheries	36,500	
Social Services and Housing	2,034	
Rogers, B		13,500
Lottery Fund	13,500	
Rogers, B L		11,567
Social Services and Housing	11,567	
Rogers, E		23,763
Social Services and Housing	23,763	
Rogers, T & Rogers, C		25,837
Health	25,837	
Romain, C		40,413
Social Services and Housing	40,413	
Roman Catholic Archdiocese of Vancouver		15,274
Attorney General	1,730	
Solicitor General	13,544	

	Ministry $	Total $
Roman Catholic Episcopal Corp of Prince Rupert		47,971
Social Services and Housing	47,971	
Romance, E & Wells, R		15,625
Social Services and Housing	15,625	
Romano, P		64,595
Health	37,945	
Social Services and Housing	26,650	
Ronson, M H		37,968
Social Services and Housing	37,968	
Rooke, E		13,871
Health	6,872	
Social Services and Housing	6,999	
Roper Sales Ltd, T E		14,715
Social Services and Housing	14,715	
Rose Manor		646,091
Health	632,092	
Social Services and Housing	13,999	
Rose Prairie Gospel Tabernacle		17,206
Education	17,206	
Rose Rest Home		165,117
Health	92,653	
Social Services and Housing	72,464	
Rose View Lodge		37,651
Social Services and Housing	37,651	
Rose, L & Myers, J		48,650
Social Services and Housing	48,650	
Roslen Rest Home		51,756
Health	51,756	
Ross, A		17,621
Social Services and Housing	17,621	
Ross, E		12,695
Social Services and Housing	12,695	
Ross, I & Ross, D		27,724
Social Services and Housing	27,724	
Ross, P		44,180
Social Services and Housing	44,180	
Ross, R		42,278
Advanced Education and Job Training	62	
Labour and Consumer Services	25,202	
Social Services and Housing	17,014	
Rossland Historical Museum Association		10,643
Advanced Education and Job Training	5,779	
Social Services and Housing	4,864	
Rossland Hospital Society, The		1,955,401
Health	1,955,401	
Rossland Public Library Association		10,313
Tourism and Provincial Secretary	10,313	
Rotary Club of Merritt		34,599
Advanced Education and Job Training	2,760	
Lottery Fund	31,839	
Rotary Club of Penticton		13,916
Lottery Fund	13,916	
Rotary Club of Saanich		118,143
Social Services and Housing	118,143	
Rotary Club of Salmon Arm		38,380
Social Services and Housing	38,380	
Rotary Manor		761,708
Health	730,867	
Social Services and Housing	30,841	
Rothenbusch, J		16,012
Agriculture and Fisheries	16,012	
Rothmans Benson & Hedges Inc		30,664
Attorney General	12,318	
Solicitor General	18,346	
Round Lake Treatment Centre		38,740
Attorney General	462	
Social Services and Housing	38,278	
Rousseau, P, Dr		14,745
Attorney General	2,133	
Health	8,820	
Solicitor General	3,792	
Routledge, R, Dr		40,688
Health	40,688	
Rowan House		15,836
Social Services and Housing	15,836	
Rowing B C		193,827
Advanced Education and Job Training	1,827	
Lottery Fund	192,000	
Rowley's P C I Centre Ltd		830,345
Health	830,071	
Social Services and Housing	274	
Roy, B & Roy, R		108,406
Social Services and Housing	108,406	
Roy, G		12,372
Health	12,372	
Royal Arch Masonic Homes Society		1,944,690
Health	1,922,324	
Social Services and Housing	22,366	
Royal Canadian Air Force 800		146,500
Lottery Fund	146,500	
Royal Canadian Legion		94,991
Lottery Fund	87,766	
Social Services and Housing	7,225	
Royal City Foods Ltd		49,517
Agriculture and Fisheries	49,517	
Royal City Taxi Ltd		71,128
Health	470	
Labour and Consumer Services	390	
Social Services and Housing	70,268	
Royal Hudson Steam Train Society		490,000
Lottery Fund	190,000	
Municipal Affairs, Recreation and Culture	150,000	
Tourism and Provincial Secretary	150,000	
Royal Inland Hospital		46,049,719
Attorney General	403	
Health	46,027,936	
Social Services and Housing	21,093	
Solicitor General	287	
Royal Life Saving Society of Canada, The		51,000
Lottery Fund	50,000	
Tourism and Provincial Secretary	1,000	
Royal Oak Drugs Ltd		431,087
Health	430,579	
Social Services and Housing	508	
Royal Westminster Regiment Historical Society		16,002
Social Services and Housing	16,002	
Ruck, M		10,742
Health	2,861	
Social Services and Housing	7,881	
Ruic, M		11,808
Social Services and Housing	11,808	
Rupert, T		61,250
Social Services and Housing	61,250	
Rusnak, M L, Dr		24,531
Health	24,531	
Russell Prosthetics		53,759
Health	52,769	
Social Services and Housing	990	
Russell, K A		27,292
Health	13,380	
Social Services and Housing	13,912	
Ryan Drugs Ltd		193,809
Health	193,809	
Ryon, A		11,070
Social Services and Housing	11,070	
S & D Holdings		26,870
Health	26,870	
S & S Consulting Ltd		16,945
Attorney General	4,000	
Solicitor General	12,945	
S A F E R		5,733,425
Social Services and Housing	5,733,425	
S F U Childcare Society Childrens Centre		129,626
Social Services and Housing	129,626	
S S I D A Drugs		107,307
Health	106,682	
Social Services and Housing	625	
S S Sicamous Restoration Society		32,920
Social Services and Housing	32,920	
Saanich Historical Artifacts Society		20,000
Lottery Fund	20,000	
Saanich Indian School Board		50,000
Native Affairs	50,000	
Saanich Peninsula Chamber of Commerce		25,090
Advanced Education and Job Training	20,090	
Economic Development	3,250	
Regional Development	1,750	
Saanich Peninsula Hospital		12,575
Social Services and Housing	12,575	
Saanich Peninsula Hospital Society		10,325,541
Health	10,325,541	
Saanich Pharmacy Co Ltd		104,125
Health	104,125	
Saanich School District 63		15,289,244
Education	15,190,010	
Lottery Fund	3,000	
Social Services and Housing	96,234	
Saanichton Packing & Cold Storage		25,000
Agriculture and Fisheries	25,000	
Sabre		55,357
Attorney General	18,452	
Solicitor General	36,905	
Saby, G I		25,677
Social Services and Housing	25,677	
Safeway Pharmacy		2,986,706
Health	2,982,921	
Social Services and Housing	3,785	
Safeway Pharmacy 1		14,293
Health	14,293	
Safeway Pharmacy 192		28,142
Health	28,142	
Sagar, E & Sagar, J		23,278
Social Services and Housing	23,278	
Sail & Life Training Society		40,000
Lottery Fund	40,000	
Sailing Beyond		15,000
Labour and Consumer Services	15,000	

	Ministry $	Total $
Saint Marys Hospital		16,515,467
Health	16,512,722	
Social Services and Housing	2,745	
Saint Marys Prairie Irrigation		31,237
Agriculture and Fisheries	31,237	
Saligumba, D B		64,723
Social Services and Housing	64,723	
Sallenback, R & Sallenback, D		108,318
Social Services and Housing	108,318	
Salmo & District Chamber of Commerce		22,883
Advanced Education and Job Training	4,760	
Lottery Fund	18,123	
Salmo Arts & Museum Society		12,538
Social Services and Housing	12,538	
Salmo Community Resource Society		20,904
Labour and Consumer Services	13,419	
Social Services and Housing	7,485	
Salmo District Golf Club		65,135
Lottery Fund	8,879	
Social Services and Housing	56,256	
Salmo Drugs Ltd		105,319
Health	104,202	
Social Services and Housing	1,117	
Salmo Ski Club		24,593
Social Services and Housing	24,593	
Salmon Arm & District Chamber of Commerce		16,468
Advanced Education and Job Training	11,168	
Economic Development	1,750	
Regional Development	3,000	
Tourism and Provincial Secretary	550	
Salmon Arm Church of Christ		67,839
Education	67,839	
Salmon Arm Museum & Heritage Association		60,526
Lottery Fund	6,963	
Social Services and Housing	53,563	
Salmon Arm Pioneer Society		1,133,692
Health	1,126,635	
Social Services and Housing	7,057	
Salmon Arm Society for Shuswap Alcohol & Drug Program		158,671
Labour and Consumer Services	158,671	
Salt Spring Island Community Society		443,642
Health	8,568	
Labour and Consumer Services	27,433	
Social Services and Housing	407,641	
Salt Spring Island Homemakers Service		201,527
Health	196,319	
Social Services and Housing	5,208	
Saltspring Island Daycare Society		16,650
Social Services and Housing	16,650	
Saltspring Island Public Library Association		33,065
Lottery Fund	13,334	
Tourism and Provincial Secretary	19,731	
Salvation Army Buchanan Court		341,424
Health	341,424	
Salvation Army Buchanan Sunset Lodge		11,640
Social Services and Housing	11,640	
Salvation Army Community Daycare Centre		22,736
Social Services and Housing	22,736	
Salvation Army Community Services		39,929
Social Services and Housing	39,929	
Salvation Army Day Care		21,776
Social Services and Housing	21,776	
Salvation Army Day Care Centre		28,829
Advanced Education and Job Training	1,100	
Social Services and Housing	27,729	
Salvation Army Dunsmuir House		118,293
Social Services and Housing	118,293	
Salvation Army Family Services (6th St)		82,936
Social Services and Housing	82,936	
Salvation Army Family Services (Yates St)		14,698
Social Services and Housing	14,698	
Salvation Army Grace Hospital, The		25,571,913
Attorney General	35	
Health	25,555,145	
Lottery Fund	10,456	
Social Services and Housing	6,277	
Salvation Army Harbour Light/Miracle Valley		373,188
Social Services and Housing	373,188	
Salvation Army Harbour Lights		179,910
Labour and Consumer Services	25,344	
Social Services and Housing	153,610	
Solicitor General	956	
Salvation Army Homestead		112,815
Labour and Consumer Services	2,215	
Social Services and Housing	110,600	
Salvation Army House of Concord		1,234,538
Attorney General	574,144	
Solicitor General	660,394	
Salvation Army Mens Social Service Centre		61,001
Social Services and Housing	61,001	
Salvation Army Pender Detox Centre, The		516,672
Labour and Consumer Services	516,672	
Salvation Army Sunset Lodge		1,773,496
Health	1,773,496	

	Ministry $	Total $
Salvation Army Wiseman House		341,053
Attorney General	126,303	
Solicitor General	214,750	
Salvation Army, The		1,180,095
Advanced Education and Job Training	7,036	
Labour and Consumer Services	541,188	
Social Services and Housing	631,871	
Sampare, J		19,133
Social Services and Housing	19,133	
Sanandres, G		16,225
Health	9,672	
Social Services and Housing	6,553	
Sandar Vision Ltd		18,360
Social Services and Housing	18,360	
Sandberg, J		37,246
Social Services and Housing	37,246	
Sandel Foods Inc		464,676
Agriculture and Fisheries	464,676	
Sandell Drug Mart		162,545
Health	162,136	
Social Services and Housing	409	
Sanders, B, Dr		14,400
Health	14,400	
Sanders, L		14,877
Social Services and Housing	14,877	
Sands Funeral Chapels Ltd		18,874
Social Services and Housing	18,874	
Saras Enterprises Ltd		48,622
Social Services and Housing	48,622	
Sardis Childrens Centre		58,732
Social Services and Housing	58,732	
Satellite Video Exchange Society		15,300
Municipal Affairs, Recreation and Culture	15,300	
Satnam Educational Society of B C		275,186
Education	275,186	
Saulino, D		31,484
Health	24,488	
Social Services and Housing	6,996	
Saunders, B		36,475
Social Services and Housing	36,475	
Sauter, J		35,326
Social Services and Housing	35,326	
Save-On Drugs		174,374
Health	173,834	
Social Services and Housing	540	
Save-On-Foods & Drugs		2,949,960
Health	2,805,672	
Social Services and Housing	144,288	
Save-On-Foods & Drugs—Chilliwack		10,346
Health	10,346	
Sawicki, G & Sawicki, M		17,111
Social Services and Housing	17,111	
Saxe Point Daycare		49,526
Social Services and Housing	49,526	
Sayo Development Corp		175,164
Health	124,202	
Social Services and Housing	50,962	
Schamhart, M		11,873
Social Services and Housing	11,873	
Schartner, B & Schartner, L		24,518
Social Services and Housing	24,518	
Schartner, L		11,808
Social Services and Housing	11,808	
Schellenberg, D		26,294
Social Services and Housing	26,294	
Schembri, M		39,085
Social Services and Housing	39,085	
Schieldrop Inc, P, Dr		83,661
Health	83,661	
Schimpf, M G		31,155
Attorney General	9,920	
Solicitor General	21,235	
Schley, E		18,980
Social Services and Housing	18,980	
Schlitt, P		49,998
Social Services and Housing	49,998	
Schmid, R		21,384
Social Services and Housing	21,384	
Schmidbauer, E		48,730
Advanced Education and Job Training	600	
Attorney General	12,504	
Social Services and Housing	10,618	
Solicitor General	25,008	
Schmidbauer, E & Spicer, S		45,281
Social Services and Housing	45,281	
Schmidt Optical Co Ltd, Art		14,331
Advanced Education and Job Training	1,215	
Social Services and Housing	13,116	
Schnoor, H		13,870
Social Services and Housing	13,870	
Scholarships Bursaries & Awards		1,737,050
Education	1,610,935	
Municipal Affairs, Recreation and Culture	2,510	
Social Services and Housing	123,605	

	Ministry $	Total $
Scholem Home Ltd		327,695
Health	222,358	
Social Services and Housing	105,337	
Scholte, D & Scholte, R		20,261
Health	20,261	
Schrock, K.		20,808
Social Services and Housing	20,808	
Schuurman, L		12,232
Health	12,232	
Science Council of B C		15,946,394
Advanced Education and Job Training	15,946,394	
Science World B C		2,242,000
Advanced Education and Job Training	27,000	
Lottery Fund	2,215,000	
Sclater Pharmacy		248,171
Health	248,099	
Social Services and Housing	72	
Scott Personnel Ltd		34,745
Social Services and Housing	34,745	
Scott, B		85,367
Social Services and Housing	85,367	
Scott, R R		103,715
Social Services and Housing	103,715	
Scotts Pharmacy (1966) Ltd		436,617
Health	431,998	
Social Services and Housing	4,602	
Solicitor General	17	
Scottsdad Ltd		41,286
Advanced Education and Job Training	7,870	
Social Services and Housing	33,416	
Scottsdale Square Pharmacy Ltd		23,497
Health	23,497	
Scull, J, Dr.		15,179
Health	15,179	
Scymor Holdings Ltd		22,555
Social Services and Housing	22,555	
Sea & Sky Economic Development Commission		37,500
Economic Development	37,500	
Seaforth Highlanders of Canada Regimental Association		10,000
Lottery Fund	10,000	
Sears Canada Inc		38,032
Advanced Education and Job Training	816	
Attorney General	593	
Health	374	
Social Services and Housing	34,773	
Solicitor General	1,476	
Seaview Guest Home (1973) Ltd.		95,322
Social Services and Housing	95,322	
Seaview Pharmacy Ltd		383,464
Health	377,200	
Social Services and Housing	6,264	
Seaview Rest Home		101,792
Health	101,792	
Sechelt & District Association for the Retarded		199,299
Social Services and Housing	199,299	
Sechelt & District Chamber of Commerce		19,143
Advanced Education and Job Training	10,575	
Economic Development	1,000	
Regional Development	2,500	
Social Services and Housing	5,068	
Sechelt Indian Government District		54,987
Municipal Affairs, Recreation and Culture	54,987	
Sechelt Intermediate Care Society—Shorncliffe		718,436
Health	718,436	
Sechelt Public Library Association		10,206
Tourism and Provincial Secretary	10,206	
Second Spring Adult Day Care Centre		101,844
Health	101,844	
Second Step Society for Physically Handicapped Adults		137,736
Social Services and Housing	137,736	
Secretariat on Science Research & Development		10,000
Advanced Education and Job Training	10,000	
Seggewiss Co Ltd, H J		174,643
Attorney General	58,258	
Solicitor General	116,385	
Seib, M		29,320
Health	5,975	
Social Services and Housing	23,345	
Seibeck, H.		19,836
Social Services and Housing	19,836	
Seibel, P		18,925
Social Services and Housing	18,925	
Seignoret, E		28,284
Social Services and Hpusing	28,284	
Self Help Opportunity for Parents		37,500
Social Services and Housing	37,500	
Selkirk College		13,678,782
Advanced Education and Job Training	13,593,590	
Education	26,675	
Lottery Fund	502	
Social Services and Housing	58,015	
Selpaw Holdings Ltd		17,341
Social Services and Housing	17,341	

	Ministry $	Total $
Semiahmoo House Society		801,862
Lottery Fund	6,894	
Social Services and Housing	794,968	
Seminary of Christ the King		24,363
Education	24,363	
Semrau Inc, S R, Dr.		103,739
Health	103,739	
Senaiko, S		25,200
Social Services and Housing	25,200	
Senior Counselling Services		166,553
Social Services and Housing	166,553	
Seniors Alcohol & Drug Rehabilitation Society		54,715
Labour and Consumer Services	54,715	
Seniors Supplement		22,660,593
Social Services and Housing	22,660,593	
Seolall, D, Dr		44,888
Health	44,888	
Serauxman Club of Nanaimo		12,458
Lottery Fund	12,458	
Serenity Acres		30,187
Health	16,515	
Social Services and Housing	13,672	
Sergeant, A		18,948
Social Services and Housing	18,948	
Service Drugs		218,559
Health	217,670	
Social Services and Housing	889	
Seton Villa		396,226
Health	396,226	
Seven Seas Travel Ltd		69,895
Health	374	
Social Services and Housing	69,521	
Seven Views Ranch Ltd		163,077
Social Services and Housing	163,077	
Seymour Pharmasave 174		380,699
Health	380,699	
Shaler, S		336,766
Social Services and Housing	336,766	
Shannon Day Care		32,982
Social Services and Housing	32,982	
Shannon, E		21,404
Social Services and Housing	21,404	
Shannons Vineyard		36,260
Agriculture and Fisheries	36,260	
Share Services		10,030
Health	10,000	
Social Services and Housing	30	
Sharons Mastectomy Shoppe		34,297
Health	34,297	
Shaughnessy Hospital Society		126,804
Health	126,804	
Shaughnessy Hospital Society—Geriatric Day Hospital		429,706
Health	429,706	
Shaughnessy Hospital—George Derby Centre		96,869
Health	96,869	
Shaughnessy Lodge		204,926
Health	144,561	
Social Services and Housing	60,365	
Shaughnessy Point Grey Out of School Society		10,289
Social Services and Housing	10,289	
Shaw, C E		24,160
Social Services and Housing	24,160	
Shaw, D, Mrs		24,539
Social Services and Housing	24,539	
Shaw, L		72,372
Social Services and Housing	72,372	
Shawnigan Lake School		292,123
Education	291,865	
Lottery Fund	258	
Shaws Rest Home		48,612
Health	28,704	
Social Services and Housing	19,908	
Sheep Creek Apiaries		11,778
Advanced Education and Job Training	2,778	
Agriculture and Fisheries	9,000	
Shellard, R.		15,017
Social Services and Housing	15,017	
Shelmarie Rest Home, The		167,537
Health	155,441	
Social Services and Housing	12,096	
Shelton, A		13,888
Health	6,872	
Social Services and Housing	7,016	
Shenton, P		57,744
Social Services and Housing	57,744	
Shepherd, C		52,518
Social Services and Housing	52,518	
Shepherd, F		19,593
Social Services and Housing	19,593	
Shepherd, R		10,927
Social Services and Housing	10,927	
Shera, D		69,310
Health	69,310	

	Ministry $	Total $
Sherry, V & Sherry, J		24,090
Health	24,090	
Sherwood Crescent Guest Home Ltd		538,076
Health	538,076	
Sherwood Place		142,230
Health	97,793	
Social Services and Housing	44,437	
Sherwood, G		64,432
Health	64,432	
Sherwood, G, Dr		15,446
Health	15,446	
Shiloah		38,241
Social Services and Housing	38,241	
Ships Point Guest Lodge Ltd		27,042
Social Services and Housing	27,042	
Ships Point Lodge		94,156
Social Services and Housing	94,156	
Shirley, S & Shirley, J		47,126
Social Services and Housing	47,126	
Shkwarok, B J, Dr		24,394
Advanced Education and Job Training	62	
Health	24,332	
Shop Easy Stores		28,802
Advanced Education and Job Training	1,760	
Social Services and Housing	27,042	
Shop-N-Save Drugs		102,833
Health	102,358	
Social Services and Housing	475	
Shoppers Drug Mart		22,635,010
Advanced Education and Job Training	2,909	
Attorney General	390	
Health	22,484,074	
Social Services and Housing	147,374	
Solicitor General	263	
Short, G		11,808
Social Services and Housing	11,808	
Shorthouse, M & Shorthouse, J		39,353
Social Services and Housing	39,353	
Shrimps Day Care		31,278
Social Services and Housing	31,278	
Shuswap Area Family Emergency Society		92,194
Health	10,000	
Social Services and Housing	82,194	
Shuswap Association for the Mentally Handicapped People		158,625
Social Services and Housing	158,625	
Shuswap Day Care Society		41,669
Social Services and Housing	41,669	
Shuswap Exceptional Childrens Association		60,036
Social Services and Housing	60,036	
Shuswap Expeditions		10,969
Solicitor General	10,969	
Shuswap Family Resources & Referral Society		14,914
Social Services and Housing	14,914	
Shuswap Home Support Service		671,543
Health	617,355	
Social Services and Housing	54,188	
Shuswap Lake Ferry Service Ltd		35,300
Transportation and Highways	35,300	
Shuswap Lake General Hospital		16,251
Social Services and Housing	16,251	
Shuswap Pharmacy Ltd		171,992
Health	171,046	
Social Services and Housing	946	
Shuswap Pregnancy Distress		29,828
Social Services and Housing	29,828	
Shuswap School District 89		16,769,913
Education	16,737,389	
Lottery Fund	3,000	
Social Services and Housing	29,524	
Shuswap Task Force on Alcohol & Drug Abuse		15,000
Labour and Consumer Services	15,000	
Shuswap Youth Centre Association		197,461
Lottery Fund	5,000	
Social Services and Housing	192,461	
Shymor Holdings		42,807
Social Services and Housing	42,807	
Sidney & North Saanich Memorial Park Society		37,500
Lottery Fund	37,500	
Sidney Personal Care Home Ltd		496,146
Health	496,146	
Sidney Pharmacy Ltd		794,219
Health	794,170	
Social Services and Housing	49	
Sieg, W J		18,352
Social Services and Housing	18,352	
Siesta Hotel		14,242
Social Services and Housing	14,242	
Sigmond, S C		58,135
Health	58,135	
Sigmundson, K, Dr		155,078
Health	155,078	
Sigurdson, W F, Dr		47,241
Health	47,211	
Social Services and Housing	30	
Silver Hotel & Rooms		14,199
Social Services and Housing	14,199	
Silver Threads Service		77,496
Health	60,560	
Lottery Fund	16,936	
Silver Tip Development Ltd		14,400
Transportation and Highways	14,400	
Silverhill Daycare Centre		18,827
Social Services and Housing	18,827	
Silverstrone, D		29,462
Social Services and Housing	29,462	
Silverwood Residential Services Ltd		124,591
Social Services and Housing	124,591	
Silvester-Smith, J		40,048
Health	40,048	
Simas, K A, Dr		13,045
Advanced Education and Job Training	13,045	
Simcoll Investments Ltd		64,056
Health	42,252	
Social Services and Housing	21,804	
Simon Fraser Home Support Association		1,347,393
Health	1,264,263	
Social Services and Housing	83,130	
Simon Fraser Lodge Inc		2,123,026
Health	2,085,606	
Social Services and Housing	37,420	
Simon Fraser Society for Mentally Handicapped People		2,714,292
Education	2,800	
Social Services and Housing	2,711,492	
Simon Fraser Union Board of Health		27,432
Health	27,432	
Simon Fraser University		94,714,993
Advanced Education and Job Training	93,849,118	
Agriculture and Fisheries	43,165	
Attorney General	11,000	
Economic Development	3,500	
Education	674,360	
Government Management Services	5,000	
International Business and Immigration	2,000	
Labour and Consumer Services	20,000	
Lottery Fund	48,000	
Municipal Affairs, Recreation and Culture	7,500	
Regional Development	1,750	
Social Services and Housing	49,600	
Simpson Private Hospital		728,057
Health	728,057	
Simpson, R, Dr		24,360
Social Services and Housing	24,360	
Sincere's Pharmacy		138,877
Health	137,652	
Social Services and Housing	1,225	
Sinotte, R & Sinotte, M		49,906
Social Services and Housing	49,906	
Sir John Franklin Community School		45,242
Social Services and Housing	45,242	
Sir Winston Churchill Secondary School		14,461
Advanced Education and Job Training	14,461	
Sisters of Saint Ann		622,142
Education	622,142	
Sisters of the Good Shepherd		35,307
Social Services and Housing	35,307	
Siu, W		18,131
Social Services and Housing	18,131	
Skaha Peoples Drug Mart 114		494,511
Health	493,814	
Social Services and Housing	697	
Skeena Terrace Tenants Association		11,974
Social Services and Housing	11,974	
Skeena Union Board of Health		74,306
Advanced Education and Job Training	10,000	
Health	24,306	
Labour and Consumer Services	40,000	
Skibinski, R		12,114
Social Services and Housing	12,114	
Skibinski, S		56,684
Social Services and Housing	56,684	
Skowkale Indian Band		15,713
Lottery Fund	15,713	
Slack, G		15,120
Social Services and Housing	15,120	
Sleigh, A D, Dr		77,987
Health	77,987	
Slipetz, P		22,488
Health	9,652	
Social Services and Housing	12,836	
Slocan Community Hospital & Health Care Society—New Denver Pavilion		517,611
Health	517,611	
Slocan Community Hospital & Health Care Society		920,074
Health	919,464	
Social Services and Housing	610	
Small Talk Society for Developmental Language Disorders in Preschool Age Children		138,899
Social Services and Housing	138,899	

	Ministry $	Total $
Smart, P		54,557
Social Services and Housing	54,557	
Smeeton, E		19,903
Social Services and Housing	19,903	
Smeeton, S		43,187
Social Services and Housing	43,187	
Smeltzer, H & Smeltzer, P		50,920
Social Services and Housing	50,920	
Smith, G & Smith, D		142,569
Attorney General	41,013	
Solicitor General	101,556	
Smith House, Rose		82,293
Social Services and Housing	82,293	
Smith, C C, Dr		21,731
Social Services and Housing	21,731	
Smith, C M		11,808
Social Services and Housing	11,808	
Smith, D G		221,462
Social Services and Housing	221,462	
Smith, G D, Dr		24,966
Health	24,966	
Smith, J & Cooper, P		39,560
Social Services and Housing	39,560	
Smith, J R & McLeannan, D A		47,151
Social Services and Housing	47,151	
Smith, L		29,493
Attorney General	25,734	
Social Services and Housing	3,759	
Smith, M		21,292
Attorney General	28	
Social Services and Housing	21,264	
Smith, R		11,568
Agriculture and Fisheries	10,420	
Social Services and Housing	1,148	
Smith, R C		69,703
Social Services and Housing	69,703	
Smithers & District Chamber of Commerce		16,717
Advanced Education and Job Training	5,872	
Economic Development	6,250	
Regional Development	1,250	
Social Services and Housing	3,095	
Tourism and Provincial Secretary	250	
Smithers Community Services Association		608,795
Attorney General	176,664	
Social Services and Housing	265,667	
Solicitor General	166,464	
Smithers Home Support Service Society		141,169
Health	139,735	
Social Services and Housing	1,434	
Smithers Indian Friendship Centre		58,240
Attorney General	13,625	
Labour and Consumer Services	22,215	
Native Affairs	20,000	
Social Services and Housing	2,400	
Smithers Public Library Association		10,133
Tourism and Provincial Secretary	10,133	
Smokey & Lucilles		14,716
Health	14,716	
Smythe, B & Smythe, L		19,288
Social Services and Housing	19,288	
Snowsell, R F, Dr		12,120
Social Services and Housing	12,120	
Sober Urban Native Society		74,225
Labour and Consumer Services	74,225	
Society for Assistance in the Community Today		48,168
Social Services and Housing	48,168	
Society for Canadian Women in Science & Technology		37,700
Advanced Education and Job Training	37,700	
Society for Critical Arts Publications		31,000
Lottery Fund	31,000	
Society for Prevention of Cruelty to Animals		63,292
Advanced Education and Job Training	479	
Agriculture and Fisheries	40,000	
Lottery Fund	17,500	
Social Services and Housing	5,313	
Society for the Education of Children with Specific Learning Disabilities		204,093
Education	204,093	
Society of Special Needs Adoptive Parents		23,000
Social Services and Housing	23,000	
Society of the Enderby & District Memorial Hospital		2,107,481
Health	2,072,523	
Lottery Fund	34,958	
Society of the Shuswap Lake General, The Hospital		6,402,500
Health	6,402,500	
Soilcon Laboratories Ltd		29,159
Agriculture and Fisheries	29,159	
Solfid, C G, Dr		12,256
Social Services and Housing	12,256	
Somass Drug Store Ltd		166,020
Health	163,611	
Social Services and Housing	2,334	
Solicitor General	75	
Sommerville, L		20,571
Social Services and Housing	20,571	
Sonoda, M, Dr		69,183
Health	63,608	
Social Services and Housing	5,575	
Sonshine Daycare		18,472
Social Services and Housing	18,472	
Soo Singapore Jerky Ltd		48,900
Agriculture and Fisheries	48,900	
Sooke Christian Fellowship Society		15,925
Education	15,925	
Sooke Family Resource Society		17,373
Social Services and Housing	17,373	
Sooke Region Museum		27,500
Lottery Fund	27,500	
Sooke School District 62		23,601,930
Advanced Education and Job Training	600	
Education	23,596,170	
Lottery Fund	3,000	
Social Services and Housing	2,160	
Sorensen, D & Sorensen, S		19,586
Social Services and Housing	19,586	
Sos Kinderdorf, E		12,299
Agriculture and Fisheries	12,299	
Soth, R		14,046
Advanced Education and Job Training	2,160	
Agriculture and Fisheries	11,886	
Soucie Community Services		86,816
Social Services and Housing	86,816	
Soucie, S		35,275
Social Services and Housing	35,275	
Soucie, T		13,802
Social Services and Housing	13,802	
South Arm United Church		39,139
Social Services and Housing	39,139	
South Burnaby Drugs		139,289
Health	139,289	
South Cariboo Community Day Care		41,910
Lottery Fund	6,000	
Social Services and Housing	35,910	
South Cariboo Elizabeth Fry Society		101,843
Attorney General	9,251	
Social Services and Housing	90,572	
Solicitor General	2,020	
South Cariboo Home Support Service Association		426,178
Health	400,609	
Social Services and Housing	25,569	
South Cariboo School District 30		7,024,889
Education	7,001,589	
Lottery Fund	3,000	
Social Services and Housing	20,300	
South Central Union Board of Health		24,262
Health	24,262	
South Cowichan Lawn Tennis Club		28,646
Lottery Fund	28,646	
South Hill Child Care Centre		38,599
Social Services and Housing	38,599	
South Hill Resources Ltd		583,874
Social Services and Housing	583,874	
South Okanagan Alcohol Counselling Service		162,195
Labour and Consumer Services	162,195	
South Okanagan Childrens Service Society		624,543
Social Services and Housing	624,543	
South Okanagan General Hospital		10,745
Social Services and Housing	10,745	
South Okanagan Home Support Services Society		406,626
Health	382,888	
Social Services and Housing	23,738	
South Okanagan Hospital Society		4,586,309
Health	4,586,309	
South Okanagan Long Term Care Society—Sagebrush Lodge		845,867
Health	845,867	
South Okanagan Recope Society		15,000
Health	15,000	
South Okanagan Women in Need Society		126,943
Social Services and Housing	126,943	
South Okanagan-Similkameen Union Board of Health		24,697
Health	24,697	
South Peace Art Society		21,843
Municipal Affairs, Recreation and Culture	8,238	
Social Services and Housing	13,605	
South Peace Child Development Society		244,599
Health	8,242	
Social Services and Housing	236,357	
South Peace Community Resources Society		840,608
Attorney General	17,500	
Social Services and Housing	823,108	
South Peace Historical Society		18,030
Advanced Education and Job Training	11,080	
Social Services and Housing	6,950	
South Peace Home Support Association		608,348
Health	539,042	
Social Services and Housing	69,306	

	Ministry $	Total $
South Peace Society for the Development of the Handicapped		155,539
Health	122,267	
Social Services and Housing	33,272	
South Slocan T V Cooperative Society		14,400
Lottery Fund	14,400	
South Surrey White Rock Womens Place Association		22,500
Attorney General	22,500	
South Vancouver Adult Day Care		146,129
Health	146,129	
South Vancouver Island Safety Council		20,721
Transportation and Highways	20,721	
South Vancouver Neighbourhood House		225,604
Social Services and Housing	225,604	
South-Side Drugs		260,774
Health	260,295	
Social Services and Housing	479	
Southardaire Manor		235,976
Health	180,542	
Social Services and Housing	55,434	
Southern Okanagan Association for the Mentally Handicapped		275,787
Social Services and Housing	275,787	
Southern Okanagan School District 14		7,518,048
Education	7,515,048	
Lottery Fund	3,000	
Southpines Private Hospital Ltd		746,055
Health	734,555	
Social Services and Housing	11,500	
Southshore Daycare Centre		23,051
Advanced Education and Job Training	770	
Social Services and Housing	22,281	
Sparc of B C		13,480
Health	3,980	
Solicitor General	9,500	
Spare Time Challenge Club		68,944
Social Services and Housing	68,944	
Spare Time Clubhouse		55,641
Social Services and Housing	55,641	
Spare Time Fun Centre Society		102,195
Social Services and Housing	102,195	
Spare Time II		16,035
Social Services and Housing	16,035	
Spare Time Kids Club		20,874
Social Services and Housing	20,874	
Sparling Inc, J R		11,808
Health	11,808	
Sparwood Arts Council		11,295
Municipal Affairs, Recreation and Culture	11,295	
Sparwood General Hospital Society		2,033,672
Health	2,033,672	
Sparwood Golf Club		40,000
Lottery Fund	40,000	
Sparwood Golf Course		20,707
Advanced Education and Job Training	1,536	
Social Services and Housing	19,171	
Sparwood Public Library Association		13,919
Lottery Fund	630	
Tourism and Provincial Secretary	13,289	
Special Delivery Dance Museum Theatre		12,800
Municipal Affairs, Recreation and Culture	12,800	
Spectrum Society for Adult Community Living		407,791
Social Services and Housing	407,791	
Spencer, J		64,864
Attorney General	22,860	
Solicitor General	42,004	
Spicer, C		16,812
Social Services and Housing	16,812	
Spiller, G W, Dr		22,148
Attorney General	286	
Health	21,643	
Social Services and Housing	105	
Solicitor General	114	
Spinella, M		37,721
Social Services and Housing	37,721	
Splinter, R & Splinter, I		32,909
Social Services and Housing	32,909	
Sport & Fitness Council for the Disabled		115,088
Lottery Fund	100,000	
Municipal Affairs, Recreation and Culture	15,088	
Sport B C		215,412
Lottery Fund	215,412	
Sport Medicine Council of B C		126,100
Lottery Fund	126,100	
Spragg, B		71,512
Social Services and Housing	71,512	
Spring Lake Ranch		233,082
Agriculture and Fisheries	7,000	
Attorney General	42,092	
Social Services and Housing	104,807	
Solicitor General	79,183	
Springridge Early Childhood Centre		90,096
Social Services and Housing	90,096	
Springridge Place Group Home		200,219
Social Services and Housing	200,219	
Squamish & Howe Sound District Chamber of Commerce		14,492
Advanced Education and Job Training	11,992	
Economic Development	1,250	
Regional Development	1,250	
Squamish Community Services Society		192,662
Advanced Education and Job Training	10,000	
Health	16,800	
Social Services and Housing	165,862	
Squamish General Hospital		60,916
Health	50,000	
Social Services and Housing	10,916	
Squamish Hospital Society		2,450,674
Health	2,450,674	
Squamish Indian Band		12,245
Lottery Fund	1,350	
Social Services and Housing	8,895	
Tourism and Provincial Secretary	2,000	
Squamish Intermediate Care Society		482,506
Health	482,506	
Squamish Lillooet Regional Hospital District		88,082
Health	88,082	
Squamish Public Library Association		16,435
Tourism and Provincial Secretary	16,435	
St Albans Daycare Centre		32,157
Social Services and Housing	32,157	
St Andrews School Society		85,736
Education	85,736	
St Anns Academy Society		544,793
Education	544,793	
St Anthony's Clinic Pharmacy 2		315,626
Health	311,179	
Social Services and Housing	4,447	
St Arnault, A		37,840
Social Services and Housing	37,840	
St Barnabas Day Care Society		237,716
Education	9,067	
Social Services and Housing	228,649	
St Bartholomews Hospital		50,593
Health	50,593	
St Bartholomews Hospital Society, The		829,452
Health	829,452	
St Bernard House		161,428
Health	102,091	
Social Services and Housing	59,337	
St Casimirs Day Care Centre		28,257
Social Services and Housing	28,257	
St Crispins Villa Ltd		176,340
Health	104,909	
Social Services and Housing	71,431	
St Georges Hospital Society		1,606,828
Health	1,606,828	
St Georges Senior School		989,396
Education	989,396	
St James Daycare Society		15,109
Social Services and Housing	15,109	
St James Home Help Service		626,247
Health	617,050	
Social Services and Housing	9,197	
St James Social Service Society		771,672
Labour and Consumer Services	20,000	
Lottery Fund	2,040	
Social Services and Housing	749,632	
St John Ambulance		70,895
Advanced Education and Job Training	1,065	
Health	49,853	
Lottery Fund	19,500	
Social Services and Housing	477	
St John Council of BC		25,700
Education	25,700	
St John the Divine Daycare Centre		58,092
Social Services and Housing	58,092	
St Josephs General Hospital		14,523,030
Attorney General	35	
Health	14,498,721	
Social Services and Housing	24,274	
St Josephs School		16,840
Advanced Education and Job Training	2,280	
Education	12,444	
Lottery Fund	2,116	
St Judes Anglican Home		842,353
Health	842,353	
St Leonards Society		28,244
Attorney General	16,250	
Health	8,244	
Solicitor General	3,750	
St Margarets School		354,026
Education	354,026	
St Marks College		15,000
Advanced Education and Job Training	15,000	
St Marthas Home		62,492
Social Services and Housing	62,492	

	Ministry $	Total $
St Marys Band Ranch		19,683
Advanced Education and Job Training	1,935	
Lottery Fund	11,167	
Social Services and Housing	6,581	
St Marys Hospital Society		5,970,747
Health	5,970,747	
St Marys Ukrainian Coral Society of B C		20,000
Lottery Fund	20,000	
St Matthews Day Care Society		42,909
Social Services and Housing	42,909	
St Michaels Centre		735,531
Health	722,140	
Social Services and Housing	13,391	
St Michaels Centre Adult Day Care		104,362
Health	104,362	
St Michaels Centre Hospital Society		1,347,236
Health	1,347,236	
St Michaels Church Day Care Centre		76,129
Social Services and Housing	76,129	
St Michaels University School Society		1,012,581
Education	1,012,581	
St Patricks House Society		100,260
Labour and Consumer Services	10,920	
Social Services and Housing	89,340	
St Pauls Hospital		92,492,652
Health	92,410,841	
Labour and Consumer Services	72,215	
Social Services and Housing	9,596	
St Pauls Hospital Pharmacy		119,446
Health	119,446	
St Thomas More Collegiate		995,916
Advanced Education and Job Training	784	
Education	995,132	
St Vincent de Paul Society		209,638
Lottery Fund	61,167	
Social Services and Housing	148,471	
St Vincents Arbutus Hospital Society		2,069,723
Health	2,062,724	
Social Services and Housing	6,999	
St Vincents Hospital		16,117,906
Health	16,091,699	
Social Services and Housing	26,207	
Stack, T & Denholm, M		11,998
Social Services and Housing	11,998	
Stadium Inn		10,572
Social Services and Housing	10,572	
Stalker, L		18,150
Social Services and Housing	18,150	
Stang, E		13,937
Social Services and Housing	13,937	
Stangeland, M.		59,345
Health	59,345	
Stanley Park Centennial		25,000
Lottery Fund	25,000	
Stanton, S		17,742
Social Services and Housing	17,742	
Stanton, V		50,308
Social Services and Housing	50,308	
Ste Michelle Wines		263,146
Agriculture and Fisheries	263,146	
Steeves Ltd, Thomas A		10,150
Agriculture and Fisheries	10,150	
Stefanakis, I.		95,588
Social Services and Housing	95,588	
Steffler, S		43,904
Social Services and Housing	43,904	
Stein, L, Dr		28,509
Health	28,509	
Steinke, V		10,095
Social Services and Housing	10,095	
Stelmaschuk & Associates Ltd, W J		491,304
Attorney General	53,063	
Social Services and Housing	303,195	
Solicitor General	135,046	
Stelmaschuk (1987) Ltd, W J		1,340,658
Attorney General	537,771	
Solicitor General	802,887	
Step-by-Step Pre-School Society		284,044
Social Services and Housing	284,044	
Stephanies Small World Day Care Ltd		24,230
Social Services and Housing	24,230	
Stephen Lodge		126,985
Health	92,550	
Social Services and Housing	34,435	
Stevens, J		10,259
Social Services and Housing	10,259	
Steveston Community Society		225,450
Lottery Fund	225,000	
Social Services and Housing	450	
Steveston Pharmacy Ltd		142,300
Health	142,215	
Social Services and Housing	85	
Steveston Salmon Hatchery		10,919
Lottery Fund	10,919	
Steveston Senior Secondary School		10,000
Education	5,500	
Lottery Fund	4,500	
Stewart General Hospital Association		355,882
Health	355,882	
Stewart Historical Society		17,281
Advanced Education and Job Training	3,294	
Social Services and Housing	13,987	
Stewart, G		34,291
Social Services and Housing	34,291	
Stewart, M J		11,095
Solicitor General	11,095	
Stewart, N R, Dr		19,624
Health	19,624	
Stikine School District 87		4,960,053
Education	4,937,652	
Social Services and Housing	22,401	
Still Waters Private Hospital		1,230,250
Health	1,216,905	
Social Services and Housing	13,345	
Stirling House		213,850
Health	131,669	
Social Services and Housing	82,181	
Stirling Investments Ltd		13,269
Agriculture and Fisheries	13,269	
Stirling, C		37,326
Social Services and Housing	37,326	
Stoffer, C		10,407
Social Services and Housing	10,407	
Stokes, S		57,573
Social Services and Housing	57,573	
Stolo Tribal Council		11,700
Native Affairs	11,700	
Stone Rodeo Club		11,313
Lottery Fund	11,313	
Stone, M		20,455
Labour and Consumer Services	20,455	
Stoney Creek Elders Cultural Society		22,500
Native Affairs	22,500	
Story Travel Ltd		10,189
Social Services and Housing	10,189	
Straiton Community Club		17,500
Lottery Fund	17,500	
Strasky, G		18,661
Agriculture and Fisheries	18,661	
Strasky, W		16,817
Agriculture and Fisheries	16,817	
Strathcona Adult Day Centre Society		131,157
Health	131,157	
Strathcona Community Centre Association		53,080
Advanced Education and Job Training	47,765	
Attorney General	2,000	
Social Services and Housing	3,315	
Strauss Foundation, Johann		10,000
Lottery Fund	10,000	
Strawberry Hill Montessori Daycare		13,809
Social Services and Housing	13,809	
Strayer, J		24,556
Health	24,556	
Streeton, W		25,928
Social Services and Housing	25,928	
Stringer, D W, Dr		39,648
Health	39,648	
Stroke Association of B C		82,018
Health	82,018	
Strom, M		27,996
Health	27,996	
Strong Rehabilitation Centre Daycare, G		14,666
Social Services and Housing	14,666	
Strong Rehabilitation Centre, G F		103,341
Advanced Education and Job Training	6,207	
Education	2,700	
Health	10,761	
Social Services and Housing	83,673	
Stronski, E		24,989
Social Services and Housing	24,989	
Stuart & J Stuart, P		16,702
Social Services and Housing	16,702	
Stuart Lake & District Association for the Mentally Handicapped		12,274
Social Services and Housing	12,274	
Student Grants		107,800
Advanced Education and Job Training	107,800	
Sturam, S		59,928
Social Services and Housing	59,928	
Sturgeon, A & Sturgeon, O.		41,343
Social Services and Housing	41,343	
Sturgess, L		10,905
Health	10,905	
Sturgess, L, Dr		26,327
Health	25,766	
Social Services and Housing	561	
Stynes, P & Stynes, J		68,832
Social Services and Housing	68,832	

	Ministry $	Total $
Sugar Bear Daycare Ltd		23,229
Social Services and Housing	23,229	
Suggestion Award Grants		40,731
Finance and Corporate Relations	40,731	
Sullivan, M		30,020
Social Services and Housing	30,020	
Sumac Ridge Estate Winery Ltd		16,952
Advanced Education and Job Training	2,304	
Agriculture and Fisheries	14,648	
Summer of 73 Daycare Society		14,573
Social Services and Housing	14,573	
Summerland Chamber of Commerce		32,084
Advanced Education and Job Training	5,706	
Economic Development	3,000	
Regional Development	1,500	
Social Services and Housing	21,428	
Tourism and Provincial Secretary	450	
Summerland Community Homemaker Society		205,108
Health	197,624	
Social Services and Housing	7,484	
Summerland Golf Society		19,284
Lottery Fund	19,284	
Summerland Home Support Society		35,541
Social Services and Housing	35,541	
Summerland Hospital Society, The		3,319,700
Health	3,319,700	
Summerland Pharmacy Ltd		284,075
Health	283,589	
Social Services and Housing	486	
Summerland School District 77		4,622,306
Education	4,620,281	
Lottery Fund	2,025	
Sun Valley Paramedical Ltd		63,097
Social Services and Housing	63,097	
Sun Valley Rest Home		471,867
Health	469,079	
Social Services and Housing	2,788	
Suncoast Rockwood Lodge Society		29,673
Social Services and Housing	29,673	
Sundance Guest Ranch		10,000
Tourism and Provincial Secretary	10,000	
Sunflower Day Care Centre		35,053
Social Services and Housing	35,053	
Sunny Grocery		35,520
Social Services and Housing	35,520	
Sunny Hill Hospital for Children		5,782,956
Health	5,637,156	
Labour and Consumer Services	65,000	
Lottery Fund	4,000	
Social Services and Housing	76,800	
Sunny Market		19,071
Social Services and Housing	19,071	
Sunnybank Retirement Home		1,014,499
Health	1,014,499	
Sunnydale Golf Society		30,958
Advanced Education and Job Training	2,058	
Lottery Fund	28,900	
Sunnyside Daycare Centre		17,079
Social Services and Housing	17,079	
Sunnyside Guest Home		63,113
Health	57,753	
Social Services and Housing	5,360	
Sunrise Educational Society		53,273
Education	53,273	
Suns Childrens Fund		10,000
Lottery Fund	10,000	
Sunset Child Care Society		81,660
Social Services and Housing	81,660	
Sunset Home		21,684
Health	14,685	
Social Services and Housing	6,999	
Sunset Pharmacy Ltd		473,937
Health	472,387	
Social Services and Housing	1,550	
Sunset Special Care Facility		210,651
Advanced Education and Job Training	4,871	
Social Services and Housing	205,780	
Sunshine Association for the Handicapped		40,847
Health	3,050	
Social Services and Housing	37,797	
Sunshine Coast Arts Council		22,619
Lottery Fund	2,500	
Municipal Affairs, Recreation and Culture	6,010	
Social Services and Housing	14,109	
Sunshine Coast Community Resource Society		38,946
Social Services and Housing	38,946	
Sunshine Coast Community Services Society		306,342
Social Services and Housing	306,342	
Sunshine Coast Golf & Country Club		25,964
Social Services and Housing	25,964	
Sunshine Coast Home Support Services		782,562
Health	776,795	
Lottery Fund	5,767	
Sunshine Coast Home Support Society—ADC		97,849
Social Services and Housing	97,849	
Sunshine Coast Regional Hospital District		73,280
Health	73,280	
Sunshine Coast School District 46		8,647,475
Education	8,599,818	
Lottery Fund	3,054	
Social Services and Housing	44,603	
Sunshine Farms		18,900
Social Services and Housing	18,900	
Sunshine Lodge		284,031
Health	196,873	
Social Services and Housing	87,158	
Sunshine Theatre Society		48,000
Lottery Fund	22,500	
Municipal Affairs, Recreation and Culture	25,500	
Sunshine Valley Little Peoples Centre		36,629
Social Services and Housing	36,629	
Super Pharmacy		82,282
Health	82,282	
Super Save Optical		12,090
Social Services and Housing	12,090	
Super Valu Stores Ltd		232,887
Social Services and Housing	232,887	
Superbe Restaurant		56,897
Social Services and Housing	56,897	
Supplemental Grant Payments		209,397
Advanced Education and Job Training	209,397	
Supplies and Services—Riverview/Woodlands		7,575,495
Health	7,566,731	
Social Services and Housing	8,559	
Solicitor General	205	
Surg-Med Kelowna		11,663
Advanced Education and Job Training	72	
Health	4,440	
Social Services and Housing	7,151	
Surkan, M		14,563
Advanced Education and Job Training	14,563	
Surrey & White Rock Home Support Association		1,587,132
Health	1,154,577	
Social Services and Housing	432,555	
Surrey 1989 Summer Games Society		100,000
Lottery Fund	100,000	
Surrey Art Gallery		35,000
Lottery Fund	35,000	
Surrey Association for Early Childhood Education		386,779
Social Services and Housing	386,779	
Surrey Association for the Mentally Retarded		1,288,970
Social Services and Housing	1,288,970	
Surrey Association for the Mentally Retarded (Clover Valley Industries)		258,892
Social Services and Housing	258,892	
Surrey Chamber of Commerce		28,233
Advanced Education and Job Training	11,774	
Social Services and Housing	5,559	
Tourism and Provincial Secretary	10,900	
Surrey Community Resource Society		1,444,583
Advanced Education and Job Training	18,530	
Health	16,396	
Labour and Consumer Services	82,729	
Social Services and Housing	1,326,928	
Surrey Community Services Society		653,330
Health	303,879	
Social Services and Housing	349,451	
Surrey Daycare Society		29,071
Social Services and Housing	29,071	
Surrey Memorial Hospital		64,778
Social Services and Housing	64,778	
Surrey Memorial Hospital Society		47,746,378
Health	47,746,358	
Social Services and Housing	20	
Surrey Public Library		310,693
Municipal Affairs, Recreation and Culture	20,000	
Tourism and Provincial Secretary	290,693	
Surrey Rehabilitation Society		207,492
Advanced Education and Job Training	71,575	
Social Services and Housing	135,917	
Surrey School District 36		96,335,816
Advanced Education and Job Training	2,031	
Education	96,249,412	
Lottery Fund	3,000	
Social Services and Housing	81,373	
Surrey Unity of Man Association, The		29,873
Education	29,873	
Surrey YM-YWCA		50,880
Social Services and Housing	50,880	
Suter, J		48,088
Social Services and Housing	48,088	
Sutherland, D & Sutherland, L		88,649
Social Services and Housing	88,649	
Sutherland, G & Dadson, M & Wilson, M		193,271
Social Services and Housing	193,271	
Sutherland Hills Rest Home Ltd		929,044
Health	915,421	
Social Services and Housing	13,623	

	Ministry $	Total $
Sutherland Holdings Ltd		16,333
Lottery Fund	16,333	
Sutherland, B		67,487
Social Services and Housing	67,487	
Sutker, L W, Dr		54,362
Health	54,362	
Suzara, A.		48,386
Social Services and Housing	48,386	
Swaan, L		10,292
Agriculture and Fisheries	10,292	
Swan Lake Christmas Hill Nature Sanctuary Society		121,300
Lottery Fund	121,300	
Swan Valley Lodge		793,096
Health	793,096	
Swanson, W		13,584
Social Services and Housing	13,584	
Swatske, S		91,418
Social Services and Housing	91,418	
Swindells, R & Swindells, M		71,841
Social Services and Housing	71,841	
Sylvan Industries Ltd		13,484
Advanced Education and Job Training	1,500	
Agriculture and Fisheries	11,984	
Synod of the Diocese of New Westminster		65,189
Attorney General	10,148	
Solicitor General	55,041	
Szabo, E		12,530
Social Services and Housing	12,530	
Szlovicsak, L		10,240
Agriculture and Fisheries	10,240	
T & L Care Homes		24,237
Health	24,237	
T I E R Support Services		27,798
Social Services and Housing	27,798	
T L C Health Services-Extendicare Ltd		2,136,760
Health	2,131,481	
Social Services and Housing	5,279	
T P Farms Ltd		12,031
Agriculture and Fisheries	12,031	
T R I U M F		1,993,695
Advanced Education and Job Training	1,993,695	
Tabor Home		877,837
Health	870,838	
Social Services and Housing	6,999	
Tahltan Band Council		13,083
Native Affairs	12,330	
Solicitor General	753	
Tahltan Nation Development Corp		22,500
Advanced Education and Job Training	22,500	
Tahsis Hospital Society		520,514
Health	520,514	
Tahsis Social Development Society		36,506
Health	22,291	
Labour and Consumer Services	14,215	
Takahashi, D N, Dr		13,220
Attorney General	3,666	
Social Services and Housing	690	
Solicitor General	8,864	
Takasaki, S T, Dr		20,258
Social Services and Housing	20,258	
Tal, M & Tal, Y		15,054
Health	15,054	
Tamahnous Theatre Workshop Society		45,200
Lottery Fund	5,000	
Municipal Affairs, Recreation and Culture	40,200	
Tamitik Status of Women		10,000
Advanced Education and Job Training	10,000	
Tamplin, R E I, Dr		89,990
Attorney General	17,005	
Labour and Consumer Services	26,718	
Solicitor General	46,267	
Tansi Friendship Centre Society		41,215
Labour and Consumer Services	22,215	
Native Affairs	19,000	
Tatar, E		21,743
Social Services and Housing	21,743	
Taylor Manor		986,037
Health	986,037	
Taylor, C		10,152
Social Services and Housing	10,152	
Taylor, L		27,282
Attorney General	9,094	
Solicitor General	18,188	
Teamsters Local 213		35,000
Advanced Education and Job Training	35,000	
Teasdale, A & Teasdale, M.		65,020
Social Services and Housing	65,020	
Teddy Bear Day Care (Sechelt)		83,773
Social Services and Housing	83,773	
Teddy Bear Preschool		23,792
Social Services and Housing	23,792	
Teddy Bear's Place Out of School Daycare		22,148
Advanced Education and Job Training	696	
Social Services and Housing	21,452	
Teigrob, K		15,538
Health	8,038	
Social Services and Housing	7,500	
Telenko, I		18,237
Advanced Education and Job Training	1,000	
Social Services and Housing	17,237	
Telkwa Museum Society		19,779
Social Services and Housing	19,779	
Tempe Tots Daycare		12,256
Social Services and Housing	12,256	
Tender Care Early Childhood Learning Centre		18,744
Social Services and Housing	18,744	
Tender Loving Care Daycare		34,161
Social Services and Housing	34,161	
Tennis B C		124,740
Lottery Fund	102,580	
Municipal Affairs, Recreation and Culture	22,160	
Tenth Ave Alliance Wee Care Daycare Centre		33,715
Social Services and Housing	33,715	
Termansen, P E, Dr		14,835
Health	14,675	
Social Services and Housing	160	
Terminal City Lawn Bowling Club		30,000
Lottery Fund	30,000	
Terrace & District Chamber of Commerce		10,888
Advanced Education and Job Training	5,838	
Economic Development	3,000	
Regional Development	1,500	
Tourism and Provincial Secretary	550	
Terrace & District Christian Council		57,852
Social Services and Housing	57,852	
Terrace & District Community Services Society		1,398,739
Health	178,749	
Labour and Consumer Services	16,500	
Social Services and Housing	1,203,490	
Terrace Beautification Society		32,420
Lottery Fund	32,420	
Terrace Calvin Christian School Society		136,116
Education	136,116	
Terrace Cerebral Palsy Association		123,005
Health	122,995	
Social Services and Housing	10	
Terrace Child Development Centre Society		108,325
Education	5,265	
Health	20,000	
Lottery Fund	5,000	
Social Services and Housing	78,060	
Terrace Community Services Society		35,826
Attorney General	19,926	
Solicitor General	15,900	
Terrace Day Care Society		33,173
Social Services and Housing	33,173	
Terrace Drugs Ltd		101,354
Health	100,838	
Social Services and Housing	516	
Terrace Health Care Society		8,414,364
Health	8,414,364	
Terrace Health Care Society (II)		1,278,009
Health	1,235,576	
Social Services and Housing	42,433	
Terrace Home Support Services		178,632
Health	143,331	
Social Services and Housing	35,301	
Terrace Public Library Association		35,872
Tourism and Provincial Secretary	35,872	
Terrace School District 88		21,174,843
Advanced Education and Job Training	1,700	
Education	21,170,143	
Lottery Fund	3,000	
Tessley, B		18,024
Social Services and Housing	18,024	
Texada Medical Clinic		12,818
Health	12,818	
Thatcher, H.		21,389
Social Services and Housing	21,389	
Theatre B C/B C Drama Association		53,109
Lottery Fund	42,500	
Social Services and Housing	10,609	
Theatre Energy		17,500
Labour and Consumer Services	17,500	
Theatre Terrific Society		24,269
Advanced Education and Job Training	19,269	
Lottery Fund	5,000	
Themens, V		23,776
Social Services and Housing	23,776	
Themis Program Management & Consulting Ltd		2,488,821
Attorney General	2,488,821	
Thomas, C & Thomas, B		14,448
Social Services and Housing	14,448	
Thomas, G		13,477
Attorney General	1,958	
Solicitor General	11,519	
Thomas, G		26,737
Health	3,946	
Social Services and Housing	22,791	

	Ministry $	Total $
Thomas, G & Thomas, M		12,403
Agriculture and Fisheries	12,403	
Thompson Memorial Daycare Society, Phil.		23,873
Social Services and Housing	23,873	
Thompson Nicola Regional Hospital District		172,148
Health	131,848	
Regional Development	37,500	
Social Services and Housing	2,800	
Thompson Residential & Community Services Inc		1,969,132
Social Services and Housing	1,969,132	
Thompson Valley Crisis & Counselling Services Association		122,092
Advanced Education and Job Training	33,156	
Health	87,151	
Social Services and Housing	1,785	
Thompson, A		21,900
Agriculture and Fisheries	1,964	
Social Services and Housing	19,936	
Thompson, L		23,714
Social Services and Housing	23,714	
Thompson, L A		31,580
Health	25,082	
Social Services and Housing	6,498	
Thompson, L M		12,206
Health	12,206	
Thompson, N M		19,154
Health	5,167	
Social Services and Housing	13,987	
Thompson, V		17,301
Attorney General	5,588	
Solicitor General	11,713	
Thomson Lodge		183,758
Health	183,758	
Thordarson, R		27,593
Social Services and Housing	27,593	
Three Links Care Society, The		1,437,990
Health	1,424,315	
Social Services and Housing	13,675	
Thrifty Foods		15,015
Social Services and Housing	15,015	
Thul, M		35,063
Social Services and Housing	35,063	
Ti At En Youth Organization		12,884
Lottery Fund	12,884	
Tichy, D, Dr		80,170
Health	80,170	
Ticor Technology Ltd		21,018
Advanced Education and Job Training	21,018	
Tien, G		74,019
Health	74,019	
Tilbury Regional Hospital Laundry Society		19,053
Health	19,053	
Tilden, C		16,770
Social Services and Housing	16,770	
Tillicum Haus Native Friendship Centre		107,325
Labour and Consumer Services	42,215	
Native Affairs	65,110	
Tillicum Lodge		1,969,997
Health	1,966,990	
Social Services and Housing	3,007	
Timbrell, E		35,580
Social Services and Housing	35,580	
Timmins, J G		11,239
Social Services and Housing	11,239	
Timothy Christian School		26,132
Education	26,132	
Tinnion, L		17,811
Social Services and Housing	17,811	
Tiny Tots Daycare Ltd		113,600
Social Services and Housing	113,600	
Todays Woman Fashions Ltd		44,780
Health	43,499	
Social Services and Housing	1,281	
Todd, A		37,003
Social Services and Housing	37,003	
Tofino Hospital Society		1,388,076
Health	1,388,076	
Tomm, B G, Dr		107,536
Health	107,536	
Tong, L		11,849
Social Services and Housing	11,849	
Toombs, A		63,327
Social Services and Housing	63,327	
Torok, K		18,077
Social Services and Housing	18,077	
Torp, E		42,484
Social Services and Housing	42,484	
Tot N Tyke Daycare		77,080
Social Services and Housing	77,080	
Tot Stop Day Care		12,598
Social Services and Housing	12,598	
Total Communication Deaf Childrens Society of B C		128,300
Education	33,345	
Social Services and Housing	94,955	
Total Kids Kuisine Inc		47,978
Agriculture and Fisheries	47,978	
Toth, P		65,646
Social Services and Housing	65,646	
Touche Ross & Co		10,150
Lottery Fund	10,150	
Touchstone Family Association		882,828
Social Services and Housing	882,828	
Touchstone Theatre Company		38,800
Municipal Affairs, Recreation and Culture	38,800	
Tourism Association of Southwestern B C		925,880
Advanced Education and Job Training	3,162	
Tourism and Provincial Secretary	922,718	
Tourism Association of Vancouver Island		669,775
Advanced Education and Job Training	3,427	
Tourism and Provincial Secretary	666,348	
Tourism Vancouver		114,627
Advanced Education and Job Training	39,627	
Tourism and Provincial Secretary	75,000	
Tourism Victoria		99,707
Advanced Education and Job Training	59,332	
Tourism and Provincial Secretary	40,375	
Town of Comox		2,950,894
Attorney General	110	
Education	884,451	
Municipal Affairs, Recreation and Culture	2,058,909	
Solicitor General	3,204	
Transportation and Highways	4,220	
Town of Creston		1,299,038
Education	643,568	
Municipal Affairs, Recreation and Culture	620,553	
Regional Development	2,333	
Solicitor General	1,400	
Transportation and Highways	31,184	
Town of Fort Nelson		1,238,844
Advanced Education and Job Training	925	
Education	164,266	
Municipal Affairs, Recreation and Culture	1,071,945	
Solicitor General	1,708	
Town of Gibsons		732,147
Education	338,670	
Municipal Affairs, Recreation and Culture	384,513	
Transportation and Highways	8,964	
Town of Golden		1,167,417
Education	306,337	
Municipal Affairs, Recreation and Culture	635,080	
Solicitor General	1,000	
Transportation and Highways	225,000	
Town of Hope		666,213
Education	339,526	
Municipal Affairs, Recreation and Culture	319,567	
Solicitor General	7,120	
Town of Ladysmith		1,801,588
Education	621,423	
Lottery Fund	300,000	
Municipal Affairs, Recreation and Culture	875,016	
Solicitor General	2,096	
Transportation and Highways	3,053	
Town of Osoyoos		1,040,425
Education	457,235	
Municipal Affairs, Recreation and Culture	560,846	
Regional Development	1,000	
Solicitor General	1,144	
Transportation and Highways	20,200	
Town of Port McNeill		415,508
Education	181,591	
Lottery Fund	31,650	
Municipal Affairs, Recreation and Culture	179,267	
Solicitor General	1,000	
Transportation and Highways	22,000	
Town of Princeton		560,648
Education	217,795	
Municipal Affairs, Recreation and Culture	338,761	
Solicitor General	1,196	
Transportation and Highways	2,896	
Town of Qualicum Beach		1,925,342
Education	630,901	
Municipal Affairs, Recreation and Culture	944,441	
Transportation and Highways	350,000	
Town of Sidney		2,836,706
Attorney General	700	
Education	1,520,503	
Lottery Fund	100,000	
Municipal Affairs, Recreation and Culture	1,202,045	
Solicitor General	4,470	
Transportation and Highways	8,988	
Town of Smithers		1,137,862
Education	379,560	
Municipal Affairs, Recreation and Culture	756,472	
Solicitor General	1,830	
Town of View Royal		587,951
Education	1,010	
Finance and Corporate Relations	48,328	
Municipal Affairs, Recreation and Culture	387,863	
Transportation and Highways	150,750	

	Ministry $	Total $
Townsend, R		10,250
Social Services and Housing	10,250	
Tozer, J		25,077
Social Services and Housing	25,077	
Trafalgar Out of School Care Society		10,439
Social Services and Housing	10,439	
Trail & District Child Care Society		125,945
Attorney General	22,400	
Social Services and Housing	69,945	
Solicitor General	33,600	
Trail & District Community Services Centre Society		27,215
Labour and Consumer Services	27,215	
Trail & District Day Care Society		16,087
Social Services and Housing	16,087	
Trail & District Home Support Association		585,237
Health	565,387	
Lottery Fund	9,540	
Social Services and Housing	10,310	
Trail Chamber of Commerce		11,076
Advanced Education and Job Training	7,526	
Economic Development	1,000	
Regional Development	2,000	
Tourism and Provincial Secretary	550	
Trail Public Library		25,365
Tourism and Provincial Secretary	25,365	
Trail Regional Hospital		54,730
Health	44,624	
Social Services and Housing	10,106	
Trail Regional Hospital Society		16,386,424
Health	16,386,424	
Trail School District 11		12,320,773
Advanced Education and Job Training	800	
Education	12,275,839	
Lottery Fund	3,000	
Social Services and Housing	41,134	
Trail Senior Citizens Association		16,007
Lottery Fund	16,007	
Trail Youth Centre Committee		34,800
Advanced Education and Job Training	34,800	
Travel Canada Inc		11,935
Tourism and Provincial Secretary	11,935	
Treasurer of Ontario, The		57,238
Advanced Education and Job Training	55,998	
Social Services and Housing	1,240	
Tredger, W		29,003
Social Services and Housing	29,003	
Tree House Child Minding Service		19,842
Social Services and Housing	19,842	
Trejan Lodge Ltd		351,588
Health	225,160	
Social Services and Housing	126,428	
Trevis, A		36,998
Social Services and Housing	36,998	
Trigg, R & Trigg, J		18,980
Social Services and Housing	18,980	
Trillium Extended Care Hospital		25,247
Social Services and Housing	25,247	
Trillium Health Care Society		1,706,735
Health	1,706,735	
Trillium Lodge		1,053,601
Health	1,046,602	
Social Services and Housing	6,999	
Trinity Center Care Society		1,415,449
Health	1,401,450	
Social Services and Housing	13,999	
Trinity Christian Centre Society		28,790
Education	28,790	
Trinity Western University		80,998
Advanced Education and Job Training	80,723	
Education	275	
Triple EE Hog Farm Inc		31,022
Agriculture and Fisheries	31,022	
Tronson Court Group Home		205,238
Social Services and Housing	205,238	
Trottier, C		27,218
Health	27,218	
Trottier, C & Trottier, D		31,997
Health	2,433	
Social Services and Housing	29,564	
Tru-Valu Optical Ltd		86,494
Advanced Education and Job Training	64	
Social Services and Housing	86,430	
Truscott, C.		19,867
Social Services and Housing	19,867	
Tsawout Band Council		60,000
Lottery Fund	25,000	
Native Affairs	35,000	
Tsawwassen Drugs		238,793
Health	238,793	
Tsimshian Tribal Council		53,365
Social Services and Housing	53,365	
Tuason, A P, Dr		82,505
Health	82,505	

	Ministry $	Total $
Tulford, H		30,583
Social Services and Housing	30,583	
Tuition Reimbursements		20,296
Advanced Education and Job Training	18,574	
Education	275	
Municipal Affairs, Recreation and Culture	499	
Social Services and Housing	648	
Tourism and Provincial Secretary	300	
Tully & Co, Betty		100,000
Social Services and Housing	100,000	
Tumbler Ridge Family Support Society		71,371
Attorney General	7,237	
Social Services and Housing	63,000	
Solicitor General	1,134	
Tumbler Ridge Health Care Servicer Society		68,032
Labour and Consumer Services	68,032	
Tumbler Ridge Health Centre		332,955
Health	332,955	
Tumbler Ridge Library		10,298
Tourism and Provincial Secretary	10,298	
Turner & Associates, M.		103,440
Social Services and Housing	103,440	
Turner, E		24,947
Social Services and Housing	24,947	
Turner, R & Turner, C		193,861
Health	128,931	
Social Services and Housing	64,930	
Turning Point		113,885
Advanced Education and Job Training	925	
Labour and Consumer Services	112,960	
Turris, K.		19,488
Social Services and Housing	19,488	
Twin Cedars Lodge		74,919
Health	74,919	
Twin Cedars Rest Home		439,641
Health	8,207	
Social Services and Housing	431,434	
Twin Oaks Guest Home Ltd		31,678
Health	31,678	
Ty-An Services		18,744
Solicitor General	18,744	
Tyee Pharmasave 110		132,074
Health	132,074	
Typusiak, N J		15,621
Social Services and Housing	15,621	
U B C Bookstore		224,544
Advanced Education and Job Training	47,492	
Education	177,000	
Social Services and Housing	52	
U B C Museum of Anthroplogy		60,000
Lottery Fund	60,000	
U B C Pathology		50,000
Attorney General	50,000	
U Hill Kinderclub		13,652
Social Services and Housing	13,652	
U-Save Drugs Ltd		138,950
Advanced Education and Job Training	715	
Health	137,795	
Social Services and Housing	440	
Ucluelet Seafood Processors Ltd		25,820
Agriculture and Fisheries	25,820	
Uhlmann, R P, Dr		38,081
Health	38,006	
Social Services and Housing	75	
Ujimoto, G A		16,966
Social Services and Housing	16,966	
Umista Cultural Society		26,990
Lottery Fund	26,990	
Unger, V		11,894
Social Services and Housing	11,894	
Unicare Pharmacy Ltd		65,573
Health	65,510	
Social Services and Housing	63	
Uniglobe Priority Travel Services		13,133
Social Services and Housing	13,133	
Union of B C Municipalities		23,000
Lottery Fund	8,000	
Municipal Affairs, Recreation and Culture	15,000	
United Church of Canada		50,100
Attorney General	20,875	
Solicitor General	29,225	
United Lodge		154,378
Health	154,378	
United Native Nations		44,311
Native Affairs	27,500	
Social Services and Housing	16,777	
Solicitor General	34	
United Native Nations (Zone Four)		12,740
Social Services and Housing	12,740	
United Native Nations Friendship Centre		61,354
Advanced Education and Job Training	350	
Labour and Consumer Services	31,782	
Native Affairs	24,850	
Social Services and Housing	4,372	

	Ministry $	Total $
United World College of the Atlantic Ltd		27,404
Advanced Education and Job Training	27,404	
Unity Daycare Centre		41,577
Social Services and Housing	41,577	
Universite du Quebec a Chicoutimi		22,100
Education	22,100	
University Hill After School Care Society		35,137
Social Services and Housing	35,137	
University Hospital (George Derby)		5,136,093
Health	5,071,666	
Social Services and Housing	64,427	
University Hospital (Shaughnessy Site)		2,040,180
Attorney General	275	
Health	1,927,271	
Labour and Consumer Services	103,325	
Social Services and Housing	9,243	
Solicitor General	66	
University Hospital Site Pharmacy		10,861
Health	10,861	
University Hospital Society		103,364,379
Attorney General	136	
Health	103,246,209	
Social Services and Housing	117,431	
Solicitor General	603	
University Kindercare Society		28,471
Social Services and Housing	28,471	
University of B C		250,830,947
Advanced Education and Job Training	247,673,095	
Agriculture and Fisheries	416,237	
Attorney General	54,865	
Education	855,450	
Energy, Mines and Petroleum Resources	80,000	
Health	1,669,126	
International Business and Immigration	2,400	
Labour and Consumer Services	28,000	
Lottery Fund	5,621	
Municipal Affairs, Recreation and Culture	36,350	
Social Services and Housing	7,978	
Solicitor General	325	
Transportation and Highways	1,500	
University of B C Day Care Council		12,406
Social Services and Housing	12,406	
University of B C Health Sciences Centre Hospital Society		178,084
Health	178,084	
University of B C Research Institute		75,224
Health	75,224	
University of Calgary		20,500
Energy, Mines and Petroleum Resources	20,500	
University of Saskatchewan		836,951
Advanced Education and Job Training	835,185	
Attorney General	1,766	
University of Victoria		78,754,434
Advanced Education and Job Training	78,238,497	
Attorney General	19,732	
Education	356,448	
Government Management Services	3,599	
Health	15,000	
Municipal Affairs, Recreation and Culture	98,100	
Regional Development	10,000	
Social Services and Housing	405	
Tourism and Provincial Secretary	12,653	
University of Victoria Student Radio Society		10,000
Lottery Fund	10,000	
University of Washington		15,500
Energy, Mines and Petroleum Resources	15,500	
University Pharmacy (1987) Ltd		75,724
Health	75,724	
University Sports Awards		533,500
Advanced Education and Job Training	533,500	
Uphill Memorial Home Society, Tom, The		774,876
Health	767,877	
Social Services and Housing	6,999	
Upjohn Healthcare Services		3,327,315
Health	3,014,874	
Social Services and Housing	312,441	
Upper Fraser Valley Developmental Preschool Society		117,408
Education	2,800	
Social Services and Housing	114,608	
Upper Fraser Valley Neurological Society		77,655
Health	77,000	
Social Services and Housing	655	
Upper Fraser Valley Society for Mentally Handicapped People		731,886
Social Services and Housing	731,886	
Upper Fraser Valley Transition Society		96,137
Social Services and Housing	96,137	
Upper Fraser Valley Union Board of Health		25,963
Health	25,963	
Upper Island Union Board of Health		23,311
Health	23,311	
Upper North Thompson Family Service		19,738
Attorney General	5,000	
Social Services and Housing	14,738	
Urban Native Indian Education Society		228,555
Government Management Services	1,000	
Lottery Fund	200,000	
Social Services and Housing	27,555	
Urban, D E, Dr		32,887
Social Services and Housing	32,887	
Urquharts Pharmacy Ltd		238,376
Health	238,351	
Social Services and Housing	25	
Utan Enterprises Ltd—Orian Home		664,014
Health	664,014	
Utley, N		13,151
Social Services and Housing	13,151	
V I S T A Programs		57,640
Social Services and Housing	57,640	
V S Services Ltd		921,301
Advanced Education and Job Training	1,599	
Attorney General	220,580	
Solicitor General	699,122	
Valemount Diagnostic & Treatment Centre		16,211
Health	16,211	
Valemount Health Planning Society		223,956
Health	223,956	
Valenciano, R		56,370
Social Services and Housing	56,370	
Valenciano, R & Valenciano, C		31,313
Health	31,313	
Valhaven Home		207,327
Health	207,327	
Valley Christian School Society		301,884
Education	301,884	
Valley Native Friendship Centre		86,649
Labour and Consumer Services	11,707	
Native Affairs	19,000	
Social Services and Housing	55,942	
Valley Pharmacy Ltd		758,835
Health	735,038	
Social Services and Housing	23,797	
Valleyhaven Guest Home		205,203
Health	205,203	
Valleyview Childcare Centre		22,736
Social Services and Housing	22,736	
Valu-Rite Drugs		70,381
Health	69,815	
Social Services and Housing	566	
Van Aert, C		35,763
Social Services and Housing	35,763	
Van Cleaves IDA Drug Store		148,544
Health	148,165	
Social Services and Housing	379	
Van Der Meer, A		18,708
Social Services and Housing	18,708	
Van Der Molen, I		24,905
Social Services and Housing	24,905	
Van Der Molen, I & Van Der Molen, F		16,080
Social Services and Housing	16,080	
Van Hoogstraten, J		37,318
Health	5,909	
Social Services and Housing	31,409	
Van Horne Out of School Care		13,002
Social Services and Housing	13,002	
Van Isle Disability		31,550
Social Services and Housing	31,550	
Van Keith, K		39,368
Social Services and Housing	39,368	
Van Leeuwen Home		44,555
Health	40,472	
Social Services and Housing	4,083	
Van Tongeren, J		59,518
Social Services and Housing	59,518	
Van Volkinburgh, S		23,030
Social Services and Housing	23,030	
Van Zoeren, B		21,405
Social Services and Housing	21,405	
Vancouver Academy of Music		121,600
Municipal Affairs, Recreation and Culture	121,600	
Vancouver Art Gallery Association		625,000
Lottery Fund	625,000	
Vancouver Bach Choir		35,900
Municipal Affairs, Recreation and Culture	35,900	
Vancouver Ballet Society		10,000
Municipal Affairs, Recreation and Culture	10,000	
Vancouver Cantata Singers		11,800
Municipal Affairs, Recreation and Culture	11,800	
Vancouver Celebration of the Arts Society		10,000
Lottery Fund	10,000	
Vancouver Central Handicraft Society		23,043
Social Services and Housing	23,043	
Vancouver Chamber Choir		80,500
Lottery Fund	68,500	
Municipal Affairs, Recreation and Culture	12,000	
Vancouver Christian School		362,183
Education	362,183	

	Ministry $	Total $
Vancouver [illegible] Savings Credit Union		197,109
Advanced Education and Job Training	196,259	
Social Services and Housing	850	
Vancouver College Ltd		1,447,612
Education	1,447,612	
Vancouver Community College		60,900,959
Advanced Education and Job Training	60,682,445	
Attorney General	111	
Education	75,250	
Municipal Affairs, Recreation and Culture	1,400	
Social Services and Housing	141,226	
Solicitor General	527	
Vancouver Community College Alumni Association		95,084
Advanced Education and Job Training	84	
Health	95,000	
Vancouver Cultural Alliance		10,000
Municipal Affairs, Recreation and Culture	10,000	
Vancouver Dance Centre Society		32,500
Lottery Fund	32,500	
Vancouver Design Industrial Promotion Society		110,000
Environment	110,000	
Vancouver East Cultural Centre		105,000
Municipal Affairs, Recreation and Culture	105,000	
Vancouver Educational Opportunities for Children Society		178,062
Social Services and Housing	178,062	
Vancouver Folk Music Festival Society		50,000
Lottery Fund	50,000	
Vancouver General Hospital		204,279,601
Advanced Education and Job Training	45,026	
Attorney General	5,859	
Education	275	
Health	203,877,796	
Labour and Consumer Services	72,215	
Social Services and Housing	257,602	
Solicitor General	20,828	
Vancouver Home Support Society		2,991,433
Health	2,230,014	
Social Services and Housing	761,419	
Vancouver Incest & Sexual Abuse Centre		10,000
Attorney General	10,000	
Vancouver Indian Centre Society		169,021
Health	45,000	
Native Affairs	28,000	
Social Services and Housing	96,021	
Vancouver International Triathlon		22,750
Lottery Fund	20,750	
Tourism and Provincial Secretary	2,000	
Vancouver Island Haven Society		92,251
Social Services and Housing	92,251	
Vancouver Island Housing Association for the Physically Disabled (1976)		653,465
Health	653,465	
Vancouver Island Mine & Industrial Safety Association		12,000
Energy, Mines and Petroleum Resources	12,000	
Vancouver Island North School District 85		13,538,859
Education	13,535,859	
Lottery Fund	3,000	
Vancouver Island Piping Industry		12,759
Advanced Education and Job Training	12,759	
Vancouver Island Providence Community Association		60,632
Health	60,632	
Vancouver Island Regional Library		1,094,389
Lottery Fund	1,094,389	
Vancouver Island Safety Council		88,278
Solicitor General	57,196	
Transportation and Highways	31,082	
Vancouver Island Shakespeare Festival Society		30,000
Lottery Fund	5,000	
Municipal Affairs, Recreation and Culture	25,000	
Vancouver Island West School District 84		4,745,529
Education	4,742,779	
Lottery Fund	2,750	
Vancouver Jewish Community Centre		65,006
Lottery Fund	64,690	
Social Services and Housing	316	
Vancouver Life Skills Society		22,084
Social Services and Housing	22,084	
Vancouver Maritime Museum		63,000
Lottery Fund	63,000	
Vancouver Mental Patients Association Society		447,735
Health	235,409	
Social Services and Housing	212,326	
Vancouver Money Mart		12,112
Social Services and Housing	12,112	
Vancouver Montessori School Society		97,904
Education	97,904	
Vancouver Multicultural Society of B C		14,500
Lottery Fund	14,500	
Vancouver Museum		241,250
Lottery Fund	241,250	
Vancouver Neurological Centre		662,510
Advanced Education and Job Training	40,923	
Health	617,656	
Social Services and Housing	3,931	
Vancouver New Music Society		22,000
Lottery Fund	22,000	
Vancouver Opera Association		359,000
Lottery Fund	359,000	
Vancouver Oral Centre for Deaf Children, Inc, The		270,959
Education	183,031	
Social Services and Housing	87,928	
Vancouver Persons With Aids Society		15,000
Health	15,000	
Vancouver Pretrial Services Centre		18,883
Attorney General	5,798	
Solicitor General	13,085	
Vancouver Public Aquarium		26,750
Education	25,250	
Tourism and Provincial Secretary	1,500	
Vancouver Public Library		86,491
Lottery Fund	86,491	
Vancouver Resource Society for the Physically Disabled		1,474,967
Health	944,330	
Social Services and Housing	530,637	
Vancouver Resource Society—Kelly Court		259,607
Health	259,607	
Vancouver Rowing Club		50,000
Lottery Fund	50,000	
Vancouver Safety Council		99,000
Solicitor General	57,603	
Transportation and Highways	41,397	
Vancouver School District 39		106,368,613
Advanced Education and Job Training	4,490	
Education	105,005,671	
Lottery Fund	2,750	
Social Services and Housing	1,260,018	
Solicitor General	95,684	
Vancouver School of Theology		195,000
Advanced Education and Job Training	195,000	
Vancouver Sea Festival Society		15,000
Government Management Services	2,000	
Lottery Fund	13,000	
Vancouver Society for Early Music		29,000
Lottery Fund	29,000	
Vancouver Symphony Society		1,025,817
Lottery Fund	1,025,817	
Vancouver Talmud Torah Society		551,565
Education	550,933	
Social Services and Housing	632	
Vancouver Taxi Ltd		47,055
Health	216	
Social Services and Housing	46,839	
Vancouver Teen Challenge Rehabiliation Centre		29,598
Social Services and Housing	29,598	
Vancouver Trade & Convention Centre		10,867
Lottery Fund	8,716	
Tourism and Provincial Secretary	2,151	
Vancouver Travel Infocentre		13,136
Advanced Education and Job Training	13,136	
Vancouver Variety Club		88,737
Lottery Fund	88,737	
Vancouver Volunteer Centre		54,425
Advanced Education and Job Training	5,500	
Social Services and Housing	48,925	
Vancouver Waldorf School Society, The		244,393
Education	244,162	
Lottery Fund	231	
Vancouver Welsh Mens Choir		17,000
Lottery Fund	17,000	
Vancouver Women in Focus Society		12,500
Lottery Fund	12,500	
Vancouver YMCA International Unit		23,900
Social Services and Housing	23,900	
Vancouver-Richmond Association for Mentally Handicapped People		4,833,401
Health	31,823	
Social Services and Housing	4,801,578	
Vancouver-Richmond Association for the Mentally Retarded		31,574
Social Services and Housing	31,574	
Vancouver-Yokohama Sister City Society		200,000
Lottery Fund	200,000	
Vanderhoof Home Support Services		178,860
Health	139,537	
Social Services and Housing	39,323	
Vanderhorst, J		21,830
Agriculture and Fisheries	21,830	
Vanderhulst, A		44,053
Social Services and Housing	44,053	
Vandusen Botanical Garden		35,000
Lottery Fund	35,000	
Vaness, F L		52,630
Health	50,886	
Social Services and Housing	1,744	
Vanherk Holding Ltd		10,458
Agriculture and Fisheries	10,458	
Vansickle, K		19,613
Health	14,356	
Social Services and Housing	5,257	

	Ministry $	Total $
Varietys Treatment Centre for Children		10,245
Government Management Services	3,000	
Health	84	
Social Services and Housing	7,161	
Varnel, M		185,732
Social Services and Housing	185,732	
Veejay House		76,406
Social Services and Housing	76,406	
Veile Hotel		13,620
Social Services and Housing	13,620	
Vel-Rey Lodge		514,885
Health	306,132	
Social Services and Housing	208,753	
Venables, G		24,422
Health	24,422	
Vermilion Irrigation District		16,792
Agriculture and Fisheries	16,792	
Vernon & District Agricultural Association		25,000
Lottery Fund	25,000	
Vernon & District Association for the Mentally Handicapped		540,551
Health	246,606	
Social Services and Housing	293,945	
Vernon & District Chamber of Commerce		74,790
Advanced Education and Job Training	26,683	
Economic Development	22,013	
Regional Development	3,500	
Social Services and Housing	21,394	
Tourism and Provincial Secretary	1,200	
Vernon & District Home Support Society		915,958
Health	881,240	
Social Services and Housing	34,718	
Vernon Christian School Society		118,805
Education	118,805	
Vernon Community Music School		13,500
Lottery Fund	13,500	
Vernon Jubilee Hospital		292,768
Attorney General	25	
Health	64,657	
Lottery Fund	75,000	
Social Services and Housing	152,961	
Solicitor General	125	
Vernon Jubilee Hospital Society		24,485,723
Health	24,445,148	
Labour and Consumer Services	40,575	
Vernon School District 22		26,074,827
Education	26,031,021	
Lottery Fund	3,000	
Social Services and Housing	40,806	
Vernon Womens Transistion House Society		243,190
Attorney General	41,340	
Social Services and Housing	164,380	
Solicitor General	37,470	
Versa Services		1,009,882
Attorney General	1,009,696	
Social Services and Housing	186	
Versatile Pacific Shipyards Inc		70,878
Advanced Education and Job Training	68,878	
International Business and Immigration	2,000	
Versun Enterprises Ltd		353,423
Health	353,423	
Vezter Lodge		16,019
Social Services and Housing	16,019	
Vicon Medic Pharmacy		212,570
Health	212,480	
Social Services and Housing	90	
Victoria & Vancouver Island Multiple		120,418
Advanced Education and Job Training	1,630	
Lottery Fund	118,788	
Victoria Association for Community Diversion/Meditation Services		113,832
Attorney General	64,416	
Solicitor General	49,416	
Victoria Association for Street Kids		50,981
Advanced Education and Job Training	9,166	
Labour and Consumer Services	41,815	
Victoria Child Sexual Abuse & Survivors Services		19,635
Attorney General	8,750	
Social Services and Housing	10,885	
Victoria Child Sexual Abuse Society		59,933
Attorney General	41,250	
Social Services and Housing	18,683	
Victoria Chinatown Care Centre		418,877
Health	411,878	
Social Services and Housing	6,999	
Victoria Christian Education Society		893,666
Education	893,666	
Victoria Churches Group Home Society		34,601
Social Services and Housing	34,601	
Victoria College of Art		25,000
Lottery Fund	25,000	
Victoria Conference Centre		10,725
Advanced Education and Job Training	1,725	
Tourism and Provincial Secretary	9,000	
Victoria Conservatory of Music		119,046
Municipal Affairs, Recreation and Culture	119,046	
Victoria Cool Aid Society		850,149
Health	237,356	
Labour and Consumer Services	41,336	
Social Services and Housing	571,457	
Victoria Epilepsy & Parkinsons Centre		23,500
Health	23,500	
Victoria Family Violence & Counselling for Men Society		33,492
Attorney General	8,324	
Solicitor General	25,168	
Victoria Gerontology Association		155,710
Health	7,325	
Labour and Consumer Services	129,215	
Lottery Fund	19,170	
Victoria Girls Alternative Society		61,967
Social Services and Housing	61,967	
Victoria Handicapped Recreation Society		129,793
Advanced Education and Job Training	10,445	
Health	99,348	
Lottery Fund	20,000	
Victoria Heart House Society		50,000
Lottery Fund	50,000	
Victoria Home Support Society		523,794
Health	521,187	
Social Services and Housing	2,607	
Victoria International Festival		79,152
Lottery Fund	79,152	
Victoria Life Enrichment Society		495,456
Labour and Consumer Services	469,659	
Social Services and Housing	25,797	
Victoria Lodge		160,032
Health	148,371	
Social Services and Housing	11,661	
Victoria Native Friendship Centre		88,451
Attorney General	9,906	
Labour and Consumer Services	22,215	
Lottery Fund	2,763	
Municipal Affairs, Recreation and Culture	5,000	
Native Affairs	24,023	
Social Services and Housing	14,032	
Solicitor General	9,906	
Tourism and Provincial Secretary	606	
Victoria Real Estate Board		10,646
Advanced Education and Job Training	10,646	
Victoria Rediscovery Society		60,135
Social Services and Housing	60,135	
Victoria Rest Home Ltd		222,888
Health	126,092	
Social Services and Housing	96,796	
Victoria Rowing Society		25,171
Lottery Fund	25,171	
Victoria Schizophrenic Support Society		117,872
Health	115,388	
Social Services and Housing	2,484	
Victoria Single Parent Resource Center Society		27,687
Lottery Fund	633	
Social Services and Housing	27,054	
Victoria Society for Educational Alternatives		170,226
Advanced Education and Job Training	1,440	
Social Services and Housing	168,786	
Victoria Symphony Society		219,430
Lottery Fund	219,430	
Victoria Vocational College		16,250
Advanced Education and Job Training	16,250	
Victoria Womens Sexual Assault Centre		41,940
Advanced Education and Job Training	11,440	
Attorney General	30,500	
Victoria Womens Transition House		172,800
Attorney General	39,800	
Social Services and Housing	133,000	
Victoria YM-YWCA Out of School Program		144,463
Social Services and Housing	144,463	
Victoria/Vancouver Island Film & Video Commission		20,000
Parks	20,000	
Victorian Hospital & Health Services Society of Kaslo		644,864
Health	644,864	
Victorian Order of Nurses Adult Day Care		143,452
Health	143,452	
Victorian Order of Nurses B C		100,000
Health	100,000	
Victorias Downtown Detox Committee		18,457
Labour and Consumer Services	18,457	
Victory House		266,541
Health	266,541	
Viet Pharmacy Ltd		222,186
Health	221,826	
Social Services and Housing	360	
Villa Cathay Care Home Society		1,427,651
Health	1,379,492	
Social Services and Housing	48,159	
Villa Pandora		131,594
Health	66,090	
Social Services and Housing	65,504	

	Ministry $	Total $
Villa Villekulla		21,934
Social Services and Housing	21,934	
Villa Vista Lodge 1986 Ltd		186,413
Health	125,510	
Social Services and Housing	60,903	
Village Day Care Society		18,792
Social Services and Housing	18,792	
Village of 100 Mile House		467,511
Attorney General	4,170	
Education	107,790	
Municipal Affairs, Recreation and Culture	352,999	
Solicitor General	2,552	
Village of Alert Bay		251,065
Advanced Education and Job Training	2,513	
Education	51,014	
Lottery Fund	30,207	
Municipal Affairs, Recreation and Culture	131,419	
Solicitor General	912	
Transportation and Highways	35,000	
Village of Anmore		236,631
Education	42,118	
Lottery Fund	75,000	
Municipal Affairs, Recreation and Culture	111,763	
Transportation and Highways	7,750	
Village of Ashcroft		645,027
Education	175,468	
Environment	9,419	
Municipal Affairs, Recreation and Culture	459,140	
Solicitor General	1,000	
Village of Belcarra		131,255
Education	72,141	
Municipal Affairs, Recreation and Culture	59,114	
Village of Burns Lake		561,675
Attorney General	7,540	
Education	113,172	
Municipal Affairs, Recreation and Culture	440,213	
Solicitor General	750	
Village of Cache Creek		342,850
Education	82,330	
Environment	14,598	
Municipal Affairs, Recreation and Culture	244,922	
Solicitor General	1,000	
Village of Chase		810,857
Education	239,748	
Municipal Affairs, Recreation and Culture	490,519	
Transportation and Highways	80,590	
Village of Clinton		225,235
Education	58,574	
Municipal Affairs, Recreation and Culture	165,661	
Solicitor General	1,000	
Village of Cumberland		461,494
Education	208,856	
Lottery Fund	2,365	
Municipal Affairs, Recreation and Culture	238,749	
Transportation and Highways	11,524	
Village of Fort St James		551,662
Attorney General	15,350	
Education	134,797	
Municipal Affairs, Recreation and Culture	400,515	
Solicitor General	1,000	
Village of Fraser Lake		291,453
Advanced Education and Job Training	3,884	
Education	90,670	
Municipal Affairs, Recreation and Culture	195,899	
Solicitor General	1,000	
Village of Fruitvale		446,175
Education	212,387	
Municipal Affairs, Recreation and Culture	229,030	
Transportation and Highways	4,758	
Village of Gold River		362,869
Economic Development	1,000	
Education	165,854	
Health	25,624	
Municipal Affairs, Recreation and Culture	167,297	
Regional Development	2,184	
Social Services and Housing	160	
Solicitor General	750	
Village of Granisle		257,868
Education	45,993	
Municipal Affairs, Recreation and Culture	199,013	
Social Services and Housing	11,312	
Solicitor General	1,300	
Tourism and Provincial Secretary	250	
Village of Harrison Hot Springs		258,856
Education	66,822	
Municipal Affairs, Recreation and Culture	192,034	
Village of Hazelton		182,361
Education	23,463	
Municipal Affairs, Recreation and Culture	158,898	
Village of Kaslo		490,357
Education	126,755	
Municipal Affairs, Recreation and Culture	262,602	
Solicitor General	1,000	
Transportation and Highways	100,000	
Village of Keremeos		417,327
Education	120,062	
Lottery Fund	4,115	
Municipal Affairs, Recreation and Culture	290,150	
Regional Development	2,000	
Solicitor General	1,000	
Village of Lake Cowichan		810,180
Education	282,879	
Municipal Affairs, Recreation and Culture	523,461	
Regional Development	1,000	
Social Services and Housing	560	
Solicitor General	750	
Transportation and Highways	1,530	
Village of Lillooet		568,891
Education	153,617	
Lottery Fund	113,333	
Municipal Affairs, Recreation and Culture	240,659	
Solicitor General	1,282	
Transportation and Highways	60,000	
Village of Lions Bay		234,690
Education	149,951	
Municipal Affairs, Recreation and Culture	83,739	
Solicitor General	1,000	
Village of Lumby		283,057
Education	103,438	
Municipal Affairs, Recreation and Culture	159,503	
Transportation and Highways	20,116	
Village of Lytton		212,044
Education	30,704	
Lottery Fund	43,928	
Municipal Affairs, Recreation and Culture	116,412	
Solicitor General	1,000	
Transportation and Highways	20,000	
Village of Masset		1,187,749
Advanced Education and Job Training	3,197	
Education	49,691	
Municipal Affairs, Recreation and Culture	180,051	
Solicitor General	4,810	
Transportation and Highways	950,000	
Village of McBride		228,604
Education	50,151	
Municipal Affairs, Recreation and Culture	148,626	
Solicitor General	1,000	
Transportation and Highways	28,827	
Village of Midway		186,960
Education	57,676	
Lottery Fund	44,000	
Municipal Affairs, Recreation and Culture	84,284	
Solicitor General	1,000	
Village of Montrose		343,799
Education	155,961	
Municipal Affairs, Recreation and Culture	186,788	
Solicitor General	1,050	
Village of Nakusp		324,966
Economic Development	1,000	
Education	147,184	
Municipal Affairs, Recreation and Culture	175,782	
Solicitor General	1,000	
Village of New Denver		263,562
Education	61,969	
Lottery Fund	27,600	
Municipal Affairs, Recreation and Culture	172,993	
Solicitor General	1,000	
Village of Oliver		1,131,489
Economic Development	1,000	
Education	301,789	
Municipal Affairs, Recreation and Culture	481,956	
Solicitor General	1,544	
Transportation and Highways	345,200	
Village of Pemberton		482,688
Education	18,543	
Municipal Affairs, Recreation and Culture	144,145	
Transportation and Highways	320,000	
Village of Port Alice		271,473
Education	91,361	
Lottery Fund	43,988	
Municipal Affairs, Recreation and Culture	123,124	
Solicitor General	1,000	
Transportation and Highways	12,000	
Village of Port Clements		268,484
Education	44,429	
Health	2,150	
Municipal Affairs, Recreation and Culture	221,905	
Village of Port Edward		189,197
Education	43,326	
Municipal Affairs, Recreation and Culture	145,871	
Village of Pouce Coupe		347,651
Economic Development	2,000	
Education	63,654	
Municipal Affairs, Recreation and Culture	281,997	
Village of Salmo		292,009
Education	106,942	
Municipal Affairs, Recreation and Culture	183,867	
Solicitor General	1,200	

	Ministry $	Total $
Village of Sayward		167,693
Attorney General	250	
Education	36,996	
Municipal Affairs, Recreation and Culture	128,828	
Solicitor General	1,619	
Village of Silverton		164,290
Education	33,702	
Municipal Affairs, Recreation and Culture	130,588	
Village of Slocan		192,330
Advanced Education and Job Training	3,636	
Education	34,484	
Lottery Fund	18,800	
Municipal Affairs, Recreation and Culture	134,660	
Solicitor General	750	
Village of Tahsis		297,148
Education	75,327	
Municipal Affairs, Recreation and Culture	220,821	
Solicitor General	1,000	
Village of Taylor		351,518
Education	46,709	
Municipal Affairs, Recreation and Culture	243,809	
Solicitor General	1,000	
Transportation and Highways	60,000	
Village of Telkwa		269,436
Education	83,986	
Municipal Affairs, Recreation and Culture	179,382	
Regional Development	1,000	
Solicitor General	1,000	
Transportation and Highways	4,068	
Village of Ucluelet		230,076
Education	85,428	
Finance and Corporate Relations	43	
Municipal Affairs, Recreation and Culture	143,455	
Solicitor General	1,150	
Village of Valemount		485,813
Advanced Education and Job Training	13,277	
Education	107,457	
Municipal Affairs, Recreation and Culture	313,809	
Solicitor General	1,020	
Tourism and Provincial Secretary	250	
Transportation and Highways	50,000	
Village of Warfield		429,358
Education	256,984	
Lottery Fund	8,478	
Municipal Affairs, Recreation and Culture	159,034	
Transportation and Highways	4,862	
Village of Zeballos		168,644
Education	9,761	
Health	46,924	
Municipal Affairs, Recreation and Culture	110,959	
Solicitor General	1,000	
Village Pharmacy		149,768
Health	148,956	
Social Services and Housing	812	
Villeneuve, R		11,413
Health	9,974	
Social Services and Housing	1,439	
Vincelli, R		34,448
Social Services and Housing	34,448	
Vincent, M		33,614
Attorney General	3,000	
Social Services and Housing	30,614	
Vincent, P		56,670
Social Services and Housing	56,670	
Vinge & Associates, Bernard C		422,027
Health	10,102	
Social Services and Housing	411,925	
Visioncrafters		11,298
Social Services and Housing	11,298	
Vista		216,724
Health	216,724	
Vista Drugs (1980) Ltd		172,260
Health	172,260	
Vital Statistics Documentation		49,507
Social Services and Housing	49,507	
Vitalaire Healthcare Centre		17,781
Social Services and Housing	17,781	
Vocational Rehabilitation Services		890,949
Advanced Education and Job Training	890,949	
Volunteer Grandparents Society		42,919
Social Services and Housing	42,919	
W Ross MacDonald School, The		13,028
Social Services and Housing	13,028	
Wachsmuth, M A, Dr		26,818
Attorney General	7,285	
Solicitor General	19,533	
Waddells Haven Guest Home		321,849
Health	159,107	
Social Services and Housing	162,742	
Waddington Group Home		226,575
Social Services and Housing	226,575	
Waddington Way Care Centre		70,166
Health	67,039	
Social Services and Housing	3,127	
Wade Collins Prosthetic Clinic		171,040
Health	171,040	
Waglisla Glilas		25,846
Social Services and Housing	25,846	
Wagner Hills Farm Society		80,855
Agriculture and Fisheries	252	
Labour and Consumer Services	17,201	
Social Services and Housing	63,402	
Wakefield, H J		56,636
Health	56,636	
Wakeman, C		55,730
Social Services and Housing	55,730	
Waldorf School Association of Kelowna		61,596
Education	56,591	
Social Services and Housing	5,005	
Walker, H & Walker, M		20,510
Health	20,510	
Walker, M.		10,647
Health	4,810	
Social Services and Housing	5,837	
Wallace, F		33,092
Social Services and Housing	33,092	
Wallace, M E		12,506
Health	12,506	
Wallace, W		24,695
Health	22,370	
Social Services and Housing	2,325	
Walter, D		23,764
Health	16,765	
Social Services and Housing	6,999	
Walters, K C, Dr		15,105
Social Services and Housing	15,105	
Wardrope, D & Wardrope, B		16,773
Social Services and Housing	16,773	
Warehouse School Society		83,245
Social Services and Housing	83,245	
Warm Fuzzies Daycare Centres		15,221
Social Services and Housing	15,221	
Warner, C		22,473
Social Services and Housing	22,473	
Wasa Lions Recreation Society		83,166
Lottery Fund	83,166	
Watari Research Association		24,660
Social Services and Housing	24,660	
Waterloo Rest Home		24,382
Social Services and Housing	24,382	
Watkins, S		39,365
Attorney General	12,841	
Solicitor General	26,524	
Watson, B & Watson, D		46,669
Social Services and Housing	46,669	
Watts, B		13,006
Social Services and Housing	13,006	
Watts, F & Watts, L		26,776
Health	26,776	
Weaver, B R		33,721
Social Services and Housing	33,721	
Weber, H		16,764
Health	16,764	
Webster, A		10,704
Social Services and Housing	10,704	
Websters Corners Daycare Centre		63,471
Social Services and Housing	63,471	
Weideman, R		23,775
Attorney General	9,529	
Solicitor General	14,246	
Weiland, B & Weiland, E		22,156
Social Services and Housing	22,156	
Weisenburger, E F, Dr		22,448
Labour and Consumer Services	22,448	
Weisenburger, R		16,808
Health	6,557	
Social Services and Housing	10,251	
Weitzel, D		15,379
Social Services and Housing	15,379	
Weitzel, W		21,514
Social Services and Housing	21,514	
Weldring, W		11,808
Social Services and Housing	11,808	
Weldring, W		28,370
Social Services and Housing	28,370	
Wellburns Super Mart		12,866
Social Services and Housing	12,866	
Wells Gray Curling Club		15,637
Lottery Fund	13,000	
Social Services and Housing	2,637	
Wells, A		38,047
Social Services and Housing	38,047	
Wells, F		10,052
Health	4,917	
Social Services and Housing	5,135	
Wennesland, D E		19,152
Social Services and Housing	19,152	

	Ministry $	Total $
Wes Pharmacy		53,631
Health	53,631	
Wescana I D A Pharmacy		45,809
Health	45,809	
Wescana Pharmacy Ltd.		362,748
Health	359,883	
Social Services and Housing	2,865	
Wessel Optical Ltd		12,775
Social Services and Housing	12,775	
Wesseling, A & Wesseling, W		86,847
Social Services and Housing	86,847	
West 10th Medical Pharmacy		27,388
Health	27,187	
Social Services and Housing	201	
West Coast Christian Fellowship		117,813
Education	117,813	
West Coast General Hospital		28,709
Health	20,647	
Social Services and Housing	8,062	
West Coast General Hospital Society, The		9,451,973
Health	9,451,973	
West Coast Health Care Services (Vancouver) Ltd		355,169
Health	355,169	
West Coast Health Care Services Ltd		665,574
Health	658,408	
Social Services and Housing	7,166	
West Coast Society for Legal Literacy		14,000
Attorney General	14,000	
West Coast Work Ahead Projects Corp		24,521
Advanced Education and Job Training	24,521	
West End Adult Day Care		126,344
Health	124,328	
Social Services and Housing	2,016	
West End Pharmacy Ltd		244,903
Health	243,591	
Social Services and Housing	1,312	
West Kootenay Cerebral Palsy Association		253,624
Advanced Education and Job Training	1,000	
Health	123,700	
Social Services and Housing	128,924	
West Kootenay Cultural Society		18,000
Lottery Fund	18,000	
West Kootenay Educational Resource Society		15,186
Education	15,186	
West Kootenay Family & Childcare Services Society		112,934
Education	3,315	
Social Services and Housing	109,619	
West Kootenay National Exhibition Centre		13,605
Social Services and Housing	13,605	
West Shore Laylum		490,856
Health	490,856	
West Vancouver Alcohol & Drug Prevention & Treatment Services Society		92,715
Labour and Consumer Services	92,715	
West Vancouver Care Centre		1,703,394
Health	1,702,669	
Social Services and Housing	725	
West Vancouver S W A P Association		11,032
Social Services and Housing	11,032	
West Vancouver School District 45		10,662,614
Education	10,632,768	
Lottery Fund	3,000	
Social Services and Housing	26,846	
West Vancouver Yacht Club		13,231
Lottery Fund	13,231	
West, E		20,074
Social Services and Housing	20,074	
West, S, Dr		15,822
Advanced Education and Job Training	437	
Labour and Consumer Services	15,385	
Westbank Indian Band Development Co Ltd		55,161
Health	55,161	
Westbridge Recreation Society		10,851
Lottery Fund	10,451	
Municipal Affairs, Recreation and Culture	400	
Westcoast Parenting Resources & Education Projects Society		324,784
Social Services and Housing	324,784	
Westcoast Prep Society		551,057
Social Services and Housing	551,057	
Westcott, A		14,142
Social Services and Housing	14,142	
Western Allergy Services Ltd		23,386
Health	22,759	
Social Services and Housing	627	
Western Canada Theatre Co Challenge 86		72,000
Lottery Fund	72,000	
Western Communities Montessori Society		70,446
Education	35,003	
Social Services and Housing	35,443	
Western Community Outreach		62,100
Social Services and Housing	62,100	
Western Front Society		44,780
Advanced Education and Job Training	480	
Lottery Fund	17,500	
Municipal Affairs, Recreation and Culture	26,800	
Western Greenhouse Growers Co-operative Association		105,784
Agriculture and Fisheries	105,784	
Western Human Resources Corp—Job Action		1,457,023
Social Services and Housing	1,457,023	
Western Human Resources Corp—Self Help Skills		81,895
Social Services and Housing	81,895	
Western Institute for the Deaf		462,078
Advanced Education and Job Training	332,310	
Health	91,330	
Social Services and Housing	38,140	
Solicitor General	298	
Western Joint Electrical Training Society		27,941
Advanced Education and Job Training	27,941	
Western Pacific Marine Ltd		398,868
Social Services and Housing	18	
Transportation and Highways	398,850	
Western Rehabilitation Society (G F Strong)		11,916,291
Health	11,916,291	
Western Rehabilitation Society (Pearson Hospital)		11,980,094
Health	11,980,094	
Western Society for Senior Citizens Services		15,826
Health	4,779	
Lottery Fund	5,666	
Social Services and Housing	5,381	
Western Transportation Advisory Council		38,795
Transportation and Highways	38,795	
Westfall, C		11,484
Social Services and Housing	11,484	
Westminster After School Society		23,718
Social Services and Housing	23,718	
Westminster Pharmacy		485,832
Health	482,484	
Social Services and Housing	3,348	
Westminster West End Pharmacy Ltd		885,040
Health	884,961	
Social Services and Housing	79	
Westrich Boarding Home Ltd.		79,084
Health	42,445	
Social Services and Housing	36,639	
Westside Family Place		18,473
Social Services and Housing	18,473	
Westview Out of School Care		35,226
Social Services and Housing	35,226	
Westwind Academy		15,130
Education	15,130	
Westwood House		32,632
Social Services and Housing	32,632	
Wetzel, S.		19,850
Social Services and Housing	19,850	
Weyerhaeuser Canada Ltd		21,577
Advanced Education and Job Training	21,577	
Wheelchairs Unlimited		136,617
Advanced Education and Job Training	2,509	
Health	376	
Social Services and Housing	133,732	
Wheeler, S		116,485
Social Services and Housing	116,485	
Whispering Pines Lodge		218,003
Health	218,003	
Whispering Pines Personal Care Home		41,165
Health	41,165	
Whistler Health Care Society		402,227
Health	402,212	
Social Services and Housing	15	
White Clinic Pharmacy Ltd		630,428
Advanced Education and Job Training	1,008	
Health	624,522	
Social Services and Housing	4,898	
White Creek Dairy Ltd		139,600
Agriculture and Fisheries	139,600	
White Feather Enterprises Inc.		16,675
Agriculture and Fisheries	16,675	
White Gates Lodge		139,292
Health	139,292	
White Heather Manor (1981) Ltd		276,719
Health	246,163	
Social Services and Housing	30,556	
White House Guest Home Ltd.		124,475
Health	32,747	
Social Services and Housing	91,728	
White Knight Drugs Ltd		77,633
Health	77,557	
Social Services and Housing	76	
White Lake Recreational Society		17,288
Lottery Fund	16,888	
Municipal Affairs, Recreation and Culture	400	
White Lodge Rest Home		212,754
Health	183,128	
Social Services and Housing	29,626	
White Rock & South Surrey Chamber of Commerce		21,365
Advanced Education and Job Training	9,530	
Economic Development	3,250	
Regional Development	1,750	
Social Services and Housing	6,435	
Tourism and Provincial Secretary	400	

	Ministry $	Total $
White Rock Chamber of Commerce		10,000
Tourism and Provincial Secretary	10,000	
White Rock Christian Fellowship		51,627
Education	51,627	
White Rock Come Share Society		203,190
Health	190,057	
Lottery Fund	13,133	
White Rock Elks Holding Society		65,000
Lottery Fund	65,000	
White Rock Summer Theatre		162,500
Lottery Fund	115,000	
Municipal Affairs, Recreation and Culture	47,500	
White Tower Medieval Society		19,471
Social Services and Housing	19,471	
White, B		22,935
Attorney General	7,645	
Solicitor General	15,290	
White, M & White, V		43,302
Social Services and Housing	43,302	
Whitecap Books Ltd		23,436
Municipal Affairs, Recreation and Culture	23,436	
Whitetooth Ski Society		58,532
Lottery Fund	24,364	
Social Services and Housing	168	
Transportation and Highways	34,000	
Whiting, L		11,785
Social Services and Housing	11,785	
Whitley Lake Youth Ranch		33,359
Social Services and Housing	33,359	
Wichmann, A & Wichmann, E		18,131
Health	18,131	
Wichmann, E		25,721
Social Services and Housing	25,721	
Wideen, T		22,652
Health	22,652	
Widsten, G & Abbott, A		25,762
Social Services and Housing	25,762	
Wieckhoff, M		29,179
Social Services and Housing	29,179	
Wiegele Helicopter Skiing, Mike		30,000
Tourism and Provincial Secretary	30,000	
Wieland, T		21,375
Social Services and Housing	21,375	
Wilberforce Cooper Care Society, The		1,358,711
Health	1,358,711	
Wilcox, J D, Dr		15,129
Social Services and Housing	15,129	
Wilcox, W, Dr		70,497
Health	70,497	
Wilder, N		18,984
Social Services and Housing	18,984	
Wildwood Volunteer Fire Department		19,691
Lottery Fund	19,691	
Wilfling, F J, Dr		12,936
Health	12,936	
Wilkie, M & Wilkie, F		81,626
Social Services and Housing	81,626	
Wilkie, F		19,283
Social Services and Housing	19,283	
Wilkinson, R		18,348
Health	18,348	
Williams Lake & District Association for the Mentally Handicapped		573,094
Social Services and Housing	573,094	
Williams Lake & District Association for the Mentally Retarded		240,891
Social Services and Housing	240,891	
Williams Lake & District Day Care Society		40,225
Social Services and Housing	40,225	
Williams Lake Golf & Tennis Club		10,000
Lottery Fund	10,000	
Williams Lake Jubilee Care Society		174,446
Health	133,841	
Social Services and Housing	40,605	
Williams Lake Optical		27,587
Social Services and Housing	27,587	
Williams Lake Public Library		11,407
Social Services and Housing	11,407	
Williams Lake Rod & Gun Club		35,000
Lottery Fund	35,000	
Williams Lake Soccer Association		47,408
Lottery Fund	47,408	
Williams Lake Youth Society		13,300
Labour and Consumer Services	13,300	
Williams, H.		25,454
Agriculture and Fisheries	2,354	
Social Services and Housing	23,100	
Williams, K M, Dr		77,500
Attorney General	19,973	
Solicitor General	57,527	
Williamson, C.		67,828
Health	67,828	
Willingdon Park Hospital		1,667,200
Health	1,667,200	
Willits Taylor Drugs Ltd		206,931
Health	206,428	
Social Services and Housing	503	
Willowbrook Home		186,976
Social Services and Housing	186,976	
Willowdale Guest Home Ltd		317,009
Advanced Education and Job Training	979	
Health	316,030	
Willowhaven Private Hospital (1986) Ltd		1,556,167
Health	1,534,668	
Social Services and Housing	21,499	
Wilp Si Satxw House of Purification		97,974
Lottery Fund	97,974	
Wilson Public Relations Inc		24,200
Labour and Consumer Services	24,200	
Wilson, R G, Dr		31,339
Health	31,339	
Windermere District Hospital Association, The		1,850,277
Health	1,850,277	
Windermere District Social Service Society		47,591
Lottery Fund	517	
Social Services and Housing	47,074	
Windermere School District 4		4,253,427
Education	4,230,827	
Lottery Fund	2,600	
Social Services and Housing	20,000	
Windermere Valley Ski Club		10,195
Lottery Fund	10,195	
Wing Cafe		12,998
Social Services and Housing	12,998	
Wins Transition House		43,400
Social Services and Housing	43,400	
Wintle, P B A		21,102
Social Services and Housing	21,102	
Wintrestle Community Care Home		30,713
Advanced Education and Job Training	158	
Health	22,954	
Social Services and Housing	7,601	
Wireless Communications Research Foundation		30,000
Advanced Education and Job Training	25,000	
International Business and Immigration	5,000	
Wise, E & Wise, C		14,121
Social Services and Housing	14,121	
Wisteria House Society		278,835
Health	217,494	
Social Services and Housing	61,341	
Withers, B		61,961
Social Services and Housing	61,961	
Wolfe, D		18,611
Social Services and Housing	18,611	
Wolfe, D		64,598
Attorney General	23,670	
Solicitor General	40,928	
Wolfe, T & Wolfe, J		50,290
Social Services and Housing	50,290	
Women Against Violence Against Women/Rape Crisis Centre		150,065
Attorney General	150,065	
Women in Need Society Transition House		39,310
Advanced Education and Job Training	2,610	
Attorney General	7,250	
Health	6,450	
Social Services and Housing	23,000	
Womens Sexual Assault Centre of Victoria		70,000
Attorney General	70,000	
Womenskills Development Society		117,660
Advanced Education and Job Training	117,660	
Wondertree Education Society		17,870
Education	17,870	
Wong, D, Dr.		17,556
Health	17,556	
Wonowon Horse Club Society		12,900
Lottery Fund	12,500	
Municipal Affairs, Recreation and Culture	400	
Woodgrove Childrens Centre		18,076
Social Services and Housing	18,076	
Woodland, H		13,981
Social Services and Housing	13,981	
Woodlands		171,855
Labour and Consumer Services	8	
Social Services and Housing	171,847	
Woodrem Investments Ltd		15,333
Agriculture and Fisheries	15,333	
Woodruff, S.		23,785
Social Services and Housing	23,785	
Woods, A		12,112
Social Services and Housing	12,112	
Woodsworth, S.		16,155
Social Services and Housing	16,155	
Woodward Stores Ltd		1,939,358
Advanced Education and Job Training	334	
Attorney General	153	
Health	1,911,024	
Social Services and Housing	27,427	
Solicitor General	420	

	Ministry $	Total $
Woodward, D.		18,042
Social Services and Housing	18,042	
Woodwards Food Floor Prescriptions		667,266
Health	667,254	
Social Services and Housing	12	
Woolco Department Stores		28,083
Attorney General	371	
Social Services and Housing	26,981	
Solicitor General	731	
Woolco Drugs		1,066,325
Health	1,066,277	
Social Services and Housing	48	
Woolworth Co Ltd, F W		15,264
Social Services and Housing	15,264	
Woolworth Drugs—Duncan		27,583
Health	27,583	
Work World Enterprises Inc		48,147
Social Services and Housing	48,147	
Workers Compensation Board of B C		6,976,468
Advanced Education and Job Training	50	
Attorney General	2,380,572	
Social Services and Housing	379	
Solicitor General	4,595,467	
Workwear World		10,669
Advanced Education and Job Training	456	
Social Services and Housing	10,038	
Solicitor General	175	
World Interfaith Colleges Association		11,219
Advanced Education and Job Training	11,219	
World Police & Firemens Games		185,000
Lottery Fund	185,000	
Worlds Largest Hockey Stick Society		10,000
Lottery Fund	10,000	
Worrall, D		14,395
Health	7,396	
Social Services and Housing	6,999	
Wortman, J. Dr		58,179
Health	58,179	
Wrinch Memorial Hospital		2,144,773
Health	2,144,668	
Social Services and Housing	105	
Wrinch Memorial Pharmacy		31,506
Health	31,506	
Wyman Dance Theatre, Anna		93,000
Lottery Fund	93,000	
Wynnyk, J		20,560
Agriculture and Fisheries	20,560	
Wynnyk, S & Wynnyk, J		23,890
Agriculture and Fisheries	23,890	
Xed Services Ltd		52,886
Advanced Education and Job Training	52,886	
Y C Holdings Ltd		126,748
Health	126,748	
Y M-Y W C A Chilliwack		44,631
Lottery Fund	44,631	
Y M C A		70,996
Social Services and Housing	70,996	
Y M C A-Y W C A		85,261
Advanced Education and Job Training	4,586	
Lottery Fund	102	
Municipal Affairs, Recreation and Culture	1,000	
Social Services and Housing	79,573	
Y M C A-Y W C A of Victoria		23,478
Labour and Consumer Services	21,159	
Social Services and Housing	2,319	
Y W C A		196,870
Lottery Fund	5,604	
Social Services and Housing	191,266	
Yale Enhancement Society		15,000
Lottery Fund	15,000	
Yaletown House Society		2,594,070
Health	2,576,461	
Social Services and Housing	17,609	
Yellow Cab Co Ltd		93,559
Labour and Consumer Services	1,918	
Social Services and Housing	91,641	
Yellowhead Outdoor Recreation Associaton		13,113
Social Services and Housing	13,113	
Yellowhead Youth Resources Society		38,545
Social Services and Housing	38,545	
Yong, E		203,082
Social Services and Housing	203,082	
York House School Society		919,616
Education	919,616	
Yorston Medical Pharmacy		82,842
Health	82,760	
Social Services and Housing	82	
Youbou Parks & Recreation Commission		10,000
Lottery Fund	10,000	
Young, C		14,055
Social Services and Housing	14,055	
Young, D H, Dr		10,974
Advanced Education and Job Training	64	
Labour and Consumer Services	10,910	
Young, R		11,797
Solicitor General	11,797	
Young, S		64,088
Social Services and Housing	64,088	
Your Eyes Only Optical Ltd		13,486
Social Services and Housing	13,486	
Youville Residence		1,449,736
Health	1,422,264	
Lottery Fund	17,050	
Social Services and Housing	10,422	
Ys Care Burnaby Family YMCA		10,844
Social Services and Housing	10,844	
Yucalta Lodge Society		1,273,954
Health	1,266,955	
Social Services and Housing	6,999	
Yuen, S, Dr		133,166
Advanced Education and Job Training	64	
Health	133,102	
Zach, L & Zach, H		21,150
Health	1,008	
Social Services and Housing	20,142	
Zach, H		28,080
Health	28,080	
Zakevicius, B		29,688
Social Services and Housing	29,688	
Zammys Lingerie & Foundations		11,220
Health	11,220	
Zapf-Gilje, M, Dr		15,212
Health	15,212	
Zellers Inc		31,138
Advanced Education and Job Training	1,946	
Social Services and Housing	29,040	
Solicitor General	152	
Zellers Pharmacy 179		125,017
Health	125,017	
Zellweger, J.		10,560
Agriculture and Fisheries	10,560	
Ziegler Enterprises Ltd, J E		10,904
Advanced Education and Job Training	1,441	
Social Services and Housing	9,463	
Zion Lutheran Church & School		178,648
Education	178,648	
Zion Park Manor		746,961
Health	746,961	
Zoet, S		18,984
Social Services and Housing	18,984	
Zordell, J		43,378
Social Services and Housing	43,378	
Grants under $10,000		28,994,937
		8,674,930,227
Grant Recoveries		(11,434,546)
		8,663,495,680
Advances to school districts recovered from property taxes collected by the Province		(93,521,043)
Total Grants and Contributions		8,569,974,638

PAYMENTS TO INDIVIDUALS, FIRMS AND CORPORATIONS FOR SUPPLIES OR SERVICES RENDERED

for the fiscal year ended March 31, 1989

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100 Mile Recreational Sales & Service (1979) Co Ltd	13,575
1066 Lime Springs Ltd	31,186
1321 Exercise & Dance Co Ltd	11,376
141187 Ventures Ltd	5,045,348
153 Mile Ranch Ltd	18,919
16-25 Transport Ltd	114,620
16th & MacDonald Chevron	28,381
22 Mile Consulting	16,663
228100 B C Ltd	174,769
275737 B C Ltd	171,152
3 L Logging Ltd	35,912
3 W Trucking	25,480
306812 B C Ltd	41,271
309217 B C Ltd	18,918
312630 B C Ltd	211,716
322800 B C Ltd	11,420
328748 B C Ltd	14,110
334911 B C Ltd	22,089
3M Canada Inc	242,357
507999 Ontario Ltd	20,060
515 Leasing Inc	14,823
A & A Logging Ltd	75,887
A & A Post & Rail Ltd	17,497
A & B Rail Contractors Ltd	70,087
A & B Sound Victoria Ltd	18,842
A & C Gravel	34,687
A & D Trucking Ltd	22,041
A & H Construction Ltd	24,704
A & J Contracting Co	36,192
A & M Traffic Control	12,621
A & PG Associated	17,137
A & R Contracting	12,572
A & S Holdings	27,583
A & V Excavating Ltd	41,587
A A Septic Service Ltd	10,819
A B C Cash Register Co Ltd	55,347
A B C of Business	175,447
A B C Photocolour Products Ltd	17,521
A B C Pipe Cleaning Services Ltd	95,371
A B C Pre-Kast Ltd	203,155
A B Trucking Ltd	19,093
A C E Courier Services	93,694
A D Contracting Ltd	19,989
A D T Computer Centre Inc	284,220
A E Concrete Precast Products Ltd	11,624
A G K Telecommunications	79,343
A J Contractor	24,437
A L C Airlift Canada Inc	58,618
A L V Logging Ltd	21,704
A M Ford Sales Ltd	21,938
A N Assignment	42,572
A R E Holdings	123,802
A S Forest Consulting	187,679
A-1 Golden Moving & Storage Ltd	21,726
A-Cubed Inc	104,367
A-Z Sponge & Foam Products Ltd	18,091
A1 Advanced Business Machines Inc	10,913
AAL Autometrics Association Ltd	29,401
Aardvark Corp	40,569
Aarin Trucking Ltd	11,598
Abaco Systems Consultants (1987) Ltd	73,278
Abbotsford Airshow Canada Association	300,000
Abbotsford School District 34	157,090
Abbotsford Spraying Service Ltd	125,636
Abbott Laboratories Ltd	569,359
ABC Homework Help Line Inc	44,369
Abel Systems Services, John	21,641
Abercrombie, R	49,063
Abernethy, D	15,180
ABF Business Forms Ltd	675,545
ABIO Systems Ltd	73,772
Able Mobile Welding Ltd	34,681
Ablitt, J	25,443
Abrahamson, D O	42,092
Academic Bookbinding Co Ltd	74,072
Accel Courier Co Ltd	21,192
Accu Data Ltd	544,140
Accurate Rubber Products Ltd	15,918
Accuratus Engineering Ltd	20,545
Accutemp Refrigeration & Air Conditioning Ltd	13,614
Ace Asphalt & Maintenance Ltd	14,306
Ace Construction Ltd	16,123
Ace Explosives (1984) Ltd	14,583
Ace Traffic Control Services Ltd	76,052
Achieve Enterprises Ltd	12,525
Achieve Group, The	89,143
Achtem, R J	16,682
Acklands Ltd	441,856
ACL Services Ltd	21,332
Acme Analytical Laboratories Ltd	54,653
Acme Cruising	11,346
Acme Supplies Ltd	33,388
Acme Systems Inc	168,503
Acorn Contracting Ltd	66,340
Acres & Pollock	13,421
Acrow Canada Ltd	962,650
Act One Uniform Rentals Inc	102,860
Action Construction Ltd	245,246
Action Dust Control & Septic Service	15,026
Action Moving & Delivery Ltd	27,609
Active Brownlee Business Machines Ltd	12,323
Action Super Save Gas Stations Ltd	90,065
Ad-Print Markings Ltd	32,365
Adair Trucking, J C	37,746
Adams Contracting (1986) Ltd, V	56,802
Adams Lake Lumber Ltd	251,518
Adams River Forests Products	19,756
Adams Spacers Ltd	34,732
Adams, J	22,200
Adams, S	20,875
Adastra Aviation Ltd	425,108
Addiction Research Foundation	39,485
Addison-Wesley Publishers Ltd	2,838,220
Adelane Trucking	16,757
Adia Canada Ltd	74,370
Aditex Financial Services Inc	13,000
Adlersparre & Associates Inc	208,192
Adonai Holdings Ltd	24,408
Adrians Brushcutting	49,009
ADT Pacificom Ltd	53,181
Advance Auto Service	17,004
Advance Waste Systems Inc	63,366
Advanced Hydro Tech Inc	25,345
Advanced Satellite Productions Inc	92,345
Advantage Computers Ltd	437,300
Adventure Paving Ltd	183,452
Aero Garment Ltd	105,054
Aero Geometrics Ltd	19,235
Aerospace Industries	15,600
Agassiz-Harrison School District 76	128,867
Agency Press Ltd	401,982
Agent General London	1,021,167
Agfa-Gevaert Canada Ltd	30,291
Aggressive Transport Ltd	59,960
Agriculture Loan Guarantee Program	173,285
Aho, S	24,936
Aim Instrumentation Ltd	261,490
Ainsworth Lumber (1987) Ltd	265,178
Ainsworth Lumber Co Ltd	870,042
Air Alps Ltd	15,586
Air B C	115,320
Air Canada	33,261
Air Nootka Ltd	19,277
Aird, S	24,842
Airspan Helicopters Ltd	51,553
Airspread Services Ltd	20,571
Airways Truck Rentals & Leasing	229,056
Akhurst Machinery Ltd	11,771
Al & Sons Excavating Ltd	12,086
Aladar Resources	41,835
Aladdin Synergetics Inc	64,921
Alarmgard Group	79,254
Alaska Highway 50th Anniversary Celebration Society	46,000
Alaska Highway News	18,881
Alberni Paving (1977) Ltd	20,342
Alberni School District 70	1,543,675
Alberni Valley Times	10,406
Alberni-Clayoquot Regional Hospital District	67,345
Alberta Alcohol & Drug Abuse Commission	16,658
Alberta Educational Communications Corp	32,833
Alberts Repair Service	13,258
Albreda River Pole Co Ltd	33,825
Alcatel	323,278
Alco Service Ltd	191,663
Alcott, C	26,900
ALDA Provision for Loss	34,841
Aldermere Forestry Services	68,911
Alderwood Pontiac Oldsmobile Cadillac	18,886
Aldrich/Pears Associates Ltd	30,357
Aldridge & Associates Ltd, Robert	72,011
Aleeda Motel	14,002
Alendal Contracting Ltd	41,103
Alexander Holburn Beaudin & Lang	12,617
Alexander Holdings Ltd	117,420
Alexander, B	26,730
Alexandria Sawmills Ltd	25,528
Alexis Creek Indian Band Council	22,790
Aljam, H	25,652
All Cities North American	21,969
All-Out Graphics	30,422
All-Routes Express Ltd	28,004
All-Terrain Fencing & Slashing	11,040
All-Ways Travel	23,600
All-West Glass Smithers Ltd	13,617
All-West Glass Terrace Ltd	11,981
Allan Ltd, Kent	45,796
Allan Paper Stock Co (1988) Ltd	13,673
Allen Employment Agency Inc, June	34,363
Allen Logging Co Ltd, M	21,183
Allen, D	19,573
Allied Business Machines Ltd	16,917
Allied Instrument Service & Sales	17,659
Allied Motorcycle Ltd	22,766
Allied Parts & Engine Rebuilders Ltd	56,986
Allied Wire & Cable Ltd	84,374
Allnorth Engineering Ltd	18,665
Allstage Maintenance & Management	14,272
Allwest Reporting Ltd	163,154
Almond, K	22,645
Alpha Cine Service	22,826
Alpha Hydrographic Surveys Ltd	143,700
Alpha Pharmaceutical Supplies Ltd	85,311
Alpha Technologies Ltd	18,541
Alpine Com Shel Construction Inc	47,470
Alpine Computer Service Ltd	196,309
Alpine Data Ltd	25,541
Alpine Helicopters Ltd	50,975
Alpine Paving (1978) Ltd	262,997
Alpine Press Ltd	14,272
Alray Shavings	20,564
Als Salad King Ltd	213,019
Alston Graphic Services	43,077
Altec Industries Ltd	11,187
Altman Kahn Zack Hammerberg & Ehrlich	63,576
Alton, M	12,784
Altype Construction Services Ltd	17,342
AM International Inc	23,744
Amabilis Forestry Services Ltd	164,563
Amac Logging Ltd	128,999
Amaranthus Contracting	52,148
Ambroy Equipment Ltd	82,088
Ambulance Charges Provincial	55,431
Ambulance Paramedics of B C	603,232
Ambulance Pension Trustees	1,423,372
American Association of Motor Vehicle Administrators	10,689
American Hospital Supply Canada Inc	229,709
American Printing House For the Blind	42,916
American Sterilizer Canada Inc	42,658
Amiskwi Air Ltd	43,026
Amity Tractor Service	18,400
Ammundsen Medical Supply Ltd	23,719
Ampak	32,699
Anamed Medical Supply	395,343
Anchikoski Developments Ltd, Alan	151,321
Anchikoski Gradall Services	24,137
Anchikoski, B	13,575
Anchikoski, R	23,546
Anchor Industries Ltd	96,928
Anchor Materials Handling Ltd	33,761
Ancient Mariner Products Ltd	86,846
Andersen & Co, Arthur	393,502
Andersen Contracting Ltd	191,250
Anderson Air Ltd	1,012,150
Anderson Construction Co Ltd, Emil	2,181,929

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Anderson Contracting, Frank	20,000
Anderson Tank Service (Vancouver), A & A Ltd	17,335
Anderson, A	10,755
Anderson, D	34,595
Anderson, L	53,699
Anderson, T	62,434
Anderson-Smith Marine Contractors Ltd	58,615
Andrascik, S	14,385
Andres, J	18,837
Andrews, D	24,526
Andrews, J	10,377
Andrews, T	10,969
Andreychuk, W	13,346
Angelos U-Cart Concrete	16,870
Anglo-Canadian Automotive Supply 1978 Ltd	28,277
Angus & Associates Ltd, M D	38,750
Angus Aviation Ltd	14,256
Angus Mac Timber Corp	74,321
Anitron Electronics (1987) Inc	21,206
Anixter Canada Inc	53,005
ANO Office Automation	82,188
Ansan Industries Ltd	62,808
Anser Industries Ltd	35,317
Antares Electronics Inc	66,403
Anthony & Associates Contracting Ltd	37,768
Anthony Macauley Associates Ltd	501,962
Antifaev, S	18,330
Antipodes Systems Consulting	43,851
Antonelli Trucking Ltd	13,221
Antonelli, K	87,325
Anvil Iron Works	19,881
Anvil Mountain Ranch Ltd	10,025
Anzac Construction Ltd	42,578
Anzak Industries Ltd	59,452
Apex Auto Repair Ltd	32,951
Apex Reforestation Ltd	193,730
Aplin & Martin Engineering Ltd	48,037
Apocalypse Enterprises Inc	33,322
Apollo Forest Products Ltd	243,384
Apollo Service Ltd	14,060
Apotex Inc	142,435
Appel Contracting Ltd, J R	40,761
Appel Enterprises Ltd, A G	72,871
Apple Automotive Industries Ltd	19,491
Apple Canada Inc	2,663,435
Appleby Contracting, P	30,578
Applied Gem Systems	10,272
Applied Mammal Research Institute	56,184
Applied Microsystems Ltd	57,047
Apps, R	39,520
Aprotek Design	10,358
Aqua Chem Enterprises Ltd	31,827
Aqua Plumbing & Heating Ltd	11,534
Aquametrix Research Ltd	91,751
Aquila Communcations Ltd	17,573
Arbor Applicating Ltd	182,355
Arbor-Tech Industries	40,868
Arboress Enterprises Ltd	217,418
Arbutus Commercial Furniture Inc	10,009
Arbutus Grove Nursery	455,296
Arc Appraisals Ltd	27,364
Arcas Associates Heritage Resource Consultants	33,826
Archetype Consulting Services	54,826
Arco Holdings Ltd	15,910
Arctic Bulldozing	149,555
Arctic Excavating	13,570
Arctic Small Engine Repairs Ltd	13,479
Arcus Consulting Ltd	24,958
Ardew Wood Products Ltd	10,583
Arenaria Research & Interpretation	11,400
Argenta Silviculture Co-op	56,896
Argo Industries Ltd	5,833,349
Argue, C	28,116
Argus Control Systems Ltd	36,201
Arjo Logging Ltd	25,641
Ark Engineering Ltd	22,794
Arland Reforestataion Services Ltd	130,446
ARM Projects Ltd	20,900
Armac Forest Resources	29,184
Armar	20,614
Armco Westeel Inc	122,455
Armistead, W	27,222
Armstrong Sand & Gravel Ltd	347,661
Armstrong-Spallumcheen School District 21	39,468
Armtec Inc	1,546,734
Arneson, R	37,723
Arnet Educational Services Inc	32,124
Arnet, P	13,136
Arnold & Son Ltd, E J	17,391
Aroga Marketing Group Inc	49,754
Aronson Trucking, D	15,138
Arrow Industries (1982) Ltd	24,903
Arrow Lakes School District 10	542,017
Arrow Transportation Systems Inc	31,171
Arrowsmith Moving Ltd	15,771
Art-Craft Landscaping	19,428
Artec Equipment Co Ltd	27,969
Artmet Products Ltd	156,283
Artomas Contractors Ltd	161,179
Arvay, I	119,455
Ash Temple Ltd	17,296
Ashcroft Treating	25,466
Asher & Associates, P	17,208
Ashford & Associates Consulting Ltd	32,138
Ashton-Tate	17,975
Asia Pacific Foundation of Canada	11,117
Aspect Forest Services	47,633
Aspen Planers Ltd	163,791
Aspen Valley Ranch Ltd	14,839
Assad, P, Dr	22,870
Associated Engineering (BC) Ltd	604,005
Associated Film Producers Ltd	36,410
Associated Helicopters	99,380
Associated Lock & Supply	10,714
Associated Reporters Inc	10,185
Associated Respiratory Services	769,558
Associated Sheet Metal Products Ltd	137,161
Astra Pharma Inc	18,951
Astro Guard Security Systems	10,250
Astro Industries	53,207
Astro Paving Ltd	537,557
Astrographic Industries (1987) Ltd	1,504,205
Astrographic Industries Ltd	44,393
Atco Lumber Ltd	161,136
Atco Space Rentals	34,126
Atelco Inc	14,361
Atenta Control Systems B C Inc	98,477
Athay, E	27,107
Atkins, J	12,878
Atlantic Industries (N B) Ltd	17,550
Atlas Carbon & Ribbon Ltd	69,701
Atlas Copco Canada Inc	27,009
Atlas Power Sweeping Ltd	104,513
Atlas Turner Inc	223,284
Atlas Van Lines (Canada) Ltd	175,638
Atlas/Woodside	250,982
Atlin Improvement District	26,840
Atmore, W	58,013
Attfield, D L	13,192
Attorp, F	16,799
Attrill Woodworking Services	19,009
Aueling Enterprises	23,428
Austin, D	15,115
Autex Ind (Victoria)	30,716
Auto Haulaway (West) Ltd	12,340
Auto Marine Electric Ltd	806,908
Avalon Data Systems Ltd	52,473
Avcom International Ltd	18,151
Aven Ltd, Jerry & Terry	233,313
Avenue Farm Machinery Ltd	21,796
Avery Label Systems Inc	46,818
Aviair Aviation (1984) Ltd	90,390
Aviall Canada Ltd	53,290
Avison Management Services	343,463
Avondale Technologies Ltd	28,020
Averst McKenna & Harrison Inc	101,666
Azerty	10,393
Azorcan Auto Body Repair	19,147
B & A Rentals Ltd	58,313
B & B Automotive Ltd	19,291
B & B Firewood & Logging	43,678
B & B Industries	33,116
B & B Scale Models Ltd	17,136
B & C Sandblasting	25,110
B & D Contracting	19,721
B & E Grading	50,940
B & H Architect Contracting	24,088
B & H Ventures Ltd	23,383
B & L Janitorial Service	10,032
B & L Security Patrol (1981) Ltd	39,104
B & T Enterprises Ltd	135,604
B A Blacktop	1,332,217
B A Blacktop (Cranbrook) Ltd	150,054
B A Blacktop Kamloops	96,996
B C & Yukon Community Newspaper Association	152,080
B C A A Travel Leisure Ltd	48,724
B C Assessment Authority	4,923,046
B C Automatic Transmissions Ltd	12,396
B C Bearing Engineers Ltd	26,409
B C Buildings Corp	223,893,150
B C Cellular	11,282
B C Chamber of Commerce	41,030
B C Chef Association	10,000
B C Childrens Hospital	17,310
B C Club, The	95,914
B C Conservation Foundation	985,278
B C Conveying Machinery Ltd	10,447
B C Corps of Commissionaires	255,174
B C Courthouse Library Society	14,288
B C Directories	79,247
B C Drug & Poison Information Centre	76,435
B C Engines	33,392
B C Enterprise Centre	146,019
B C Enterprise Corp	1,459,889
B C Ferry Corp	5,066,324
B C Food Exhibitions Ltd	12,199
B C Forest Products Ltd	288,432
B C Forestry Association	41,877
B C Health Care Risk Management Society	192,449
B C Housing Management Commission	188,918
B C Hydro & Power Authority	1,645,856
B C Institute of Technology	392,945
B C Medical Association	122,563
B C Mental Health Society	231,579
B C Pavilion Corp	185,615
B C Professional Legal Interpreters	19,824
B C Rail Ltd	205,471
B C Recreation & Parks Association	93,850
B C Research Corp	689,632
B C Safety Council	15,242
B C Salmon Farmers Association	19,784
B C Sheep Grazing Association	12,500
B C Shipper Supplies Ltd	62,714
B C Sport Fishing	21,888
B C Stevens Co Ltd, The	248,632
B C Systems Corp	95,262,857
B C Tecnet Inc	23,173
B C Telephone Co	2,035,834
B C Welding Supplies Ltd	56,580
B C Wilderness Outfitters	23,123
B C-Yukon Air Service Ltd	44,093
B E L Distributors	18,984
B F A Educational Media (Canada) Ltd	110,022
B F Contracting	11,710
B G F R Enterprises	35,496
B L Contracting	13,884
B N F Investments	23,468
B P Contracting	15,956
B T Communications	52,618
Ba Bos Recreations & Mechanical Services Ltd	103,050
Babich Enterprises Ltd	62,793
Babine Forest Products Ltd	819,173
Bacho, H	13,373
Backacres Enterprises	12,288
Backer Logging Ltd, E & K	105,457
Backroad Resources Ltd	238,676
Bad Debt Expense	25,167,297
Bag-It Custom Canvas Ltd	14,722
Bagnall, C	33,553
Baiche Consulting Services Ltd	438,792
Baigent Jackson Blair	13,928
Bailey Geological Consultants Ltd	30,309
Bailey Support Services	15,402
Bailey, P	42,980
Bainbridge Contracting	123,784
Baines, T	14,438
Bains Gradall Service Ltd	24,624
Bains International Travel Service Ltd	21,411
Baird Advertising	220,394
Baird Bros Ltd	21,531
Baird, C	40,607
Baker & Taylor Co, The	253,449
Baker Bobcat Service, Al	14,526
Baker Healthcare Products Ltd	134,982
Baker Lovick Ltd	7,194,814
Baker Materials Engineering Ltd	26,289
Baker Supply Ltd	10,517
Baker Trucking Ltd, S	56,026
Baker, R	159,151
Baker, S M	12,603
Bakewell, J	20,050
Bakken Excavating Ltd, B	11,637
Bakshi & Associates, R	18,009
Balagno & Associates Ltd, M	82,932
Balco Canfor Reforestation Centre Ltd	870,467
Balco Industries Ltd	1,538,714
Balcombe, W G	39,197
Baldy Mountain Resources Ltd	37,282
Balfour Forest Products Inc	1,342,562
Ball, L A	11,005
Ballegeer Bulldozing & Trucking Ltd, G.	17,522
Ballett, P	26,970
Ballyk, D M	40,749
Ban-Tag Holdings	28,226
Bancroft, B	24,150
Bandstra Moving Systems Ltd	10,511
Bandstra Transportation Systems Ltd	182,598

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Bank Service Charges Bank of B C	439,326
Bank Service Charges C I B C	1,184,363
Bank Service Charges Bank of Montreal	420,526
Bank Service Charges Bank of Nova Scotia	56,027
Bank Service Charges Royal Bank	92,476
Bank Service Charges T D Bank	27,218
Banky, K	22,859
Banning, G C	16,659
Bar-Kir Enterprise Ltd	23,070
Baragar, D & Schwab, K	56,090
Baratta Construction Ltd, P	247,748
Barber, G	13,171
Barber-Ellis of Canada Ltd	57,892
Barden Contracting Ltd	11,006
Bark Reforestation	196,147
Barnes Chev-Olds Cadillac Ltd	752,598
Barnes Contracting	19,225
Barnes Security Services Ltd	44,468
Barnes, S E	22,577
Barnett, G	20,339
Barra Inc	38,115
Barrday Western	44,092
Barringer Magenta	18,403
Barrodale Computing Services Ltd	65,617
Barron, P	22,869
Barrow, G M	48,339
Barry, B	11,281
Barrys Moving & Storage	31,664
Barrys Permanent Landscaping	88,008
Barscan Inc	41,959
Bartle & Gibson Co Ltd	10,294
Bartlett Holdings, J R	12,962
Barton Black & Robertson	16,949
Barton, B	10,514
Barton, J A	12,904
Barton, M	27,985
Barzo, C	31,493
Baseline Prescriptions Ltd	169,749
Basic Forestry Ltd	95,120
Basran Holdings Ltd	56,524
Basran Trucking Ltd, Karma	22,911
Bassett Bros Logging	18,161
Bassett Ltd, L	23,004
Batch, G	33,917
Bate & Associates, Geoff	27,754
Bate, A	69,370
Bate, M A	16,170
Bateman, J L	87,056
Bates, A	18,308
Battison, B	37,893
Battistelli, V	38,500
Battle, E	14,106
Bauer Petroleums Ltd, A B	57,533
Baumgartel Gable Tretiak & Co	14,518
Bautek Construction Ltd	21,511
Baxter Canlab	12,170
Baxter Corp	412,942
Bay Communications Ltd	292,750
Bay Hill Contracting Ltd	65,968
Bayer, W	10,110
Bayliff, E L	31,864
Bayside Construction Ltd	221,149
Bayside Inn	21,751
Bayside Training Co	55,231
Bayview Falling Ltd	12,043
Bazett, D	43,173
Bazowski, P	12,486
BD Business Dynamics Inc	20,662
BDH Inc	110,864
Be Well Consultants	52,344
Beach Computers Group Ltd	110,459
Beach Contracting Ltd, A	14,119
Beach House Graphics Ltd	31,055
Beachy Contracting Ltd, C & C	129,600
Beachy Excavating Ltd, G A	18,849
Beaman, R	12,933
Bearcat Construction Ltd	30,385
Beardsley & Associates	16,570
Bearing Outward Silviculture Control Ltd	114,740
Beasley, T	34,767
Beaty Geology Ltd	20,001
Beaudette Construction, S	11,335
Beaudry Trucking, Jim	39,514
Beaulac, C	22,900
Beaulieu, B	34,099
Beautiful British Columbia Magazine	41,135
Beaver Brook Contracting Ltd	168,162
Beaver Lumber Co Ltd	28,561
Beaver Plastics Ltd	152,956
Beaverdale Contracting	73,377
Beaverfoot Resources Ltd	164,568
Becker, R	54,894
Beckett, C	21,625
Beckland Equipment Ltd	10,771
Beckman Instruments (Canada) Inc	18,100
Becquerel Laboratories Inc	167,692
Becton Dickinson Canada Inc	182,380
Beddington & Son Backhoe Service Ltd	21,626
Bedell Holdings, Vern	67,111
Bedford, D	36,010
Bedier, R	12,627
Bee Crushing Ltd, R	1,958,272
Begin Martin	25,785
Beharrell, B	39,993
Behnsen Graphic Supplies Ltd	11,480
Bel Maintenance Inc	18,704,833
Bel-Par Industries Ltd	35,186
Belair, R	13,461
Belfour Trucking, Wayne	17,268
Bell & Howell Ltd	93,526
Bell Brothers Contracting Ltd	34,369
Bell Heather Contracting Ltd	180,288
Bell Pole Co Ltd	378,176
Bell Technical Services Inc	325,470
Bell the Mover Ltd	12,155
Bell Trucking, Bryan	43,702
Bell, S	19,777
Bella Coola Sand & Gravel	13,983
Bella Coola Waterworks District District	13,700
Belmont Construction Ltd	90,361
Beltrano, L	16,744
Bencher Logging Ltd	45,105
Bendix Avelex Inc	18,259
Benndorf-Verster Ltd	12,711
Benneke, J	15,442
Bennett, E	42,557
Bens Repair	18,194
Benson, K	68,907
Benstad Simpson & Associates Ltd	32,036
Bentham, K	29,588
Benum, B	22,585
Benwell-Atkins Ltd	36,121
Bereskin, S S	13,098
Berg, M	21,150
Berg, S	24,189
Berger, V	15,375
Bergstrom, J	14,823
Berks Intertruck Ltd	12,725
Berlex Canada Inc	24,787
Berlin Construction	35,280
Bernard, L	49,101
Berry & Vale Construction Ltd	28,000
Berry Construction Ltd, C	12,604
Berry, F, Dr	10,890
Bertram, G	13,604
Bertrand, S	23,676
Berwick West Development Inc	16,377
Bescor Electric (1977) Ltd	14,619
Best Universal Locks Ltd	18,723
Best Western Chateau Granville	11,840
Beta Computer Centre	377,180
Better Methods Consulting	71,203
Better Transport Ltd	10,583
Bezanson Excavating Co Ltd	10,944
Bicchieri Enterprises Ltd	25,762
Bicchierri, R M	18,495
Bickford Consulting	11,425
Bickle Ltd, E W	67,270
Bid-Well	80,374
Biddlecombe, H J	19,238
Big Country Contractors Ltd	45,641
Big Country Insurance Agencies	45,602
Big Country Storage Terminals	57,398
Big J & R Pilot Car Services	33,779
Big Lake Fire Crackers, The	61,741
Big O Drain Tile Co Ltd	90,560
Big O Inc	316,492
Big O Tire Stores	28,256
Big Springs Enterprises Ltd	47,253
Big Valley Contractors Ltd	102,315
Big-Little Tree Planting Ltd	674,332
Bigelow, N	16,123
Bighorn Helicopters Inc	159,272
Billmar Contracting Ltd	11,666
Bills Trailer Service	10,222
Billung-Meyer, W, Dr	10,415
Billyboy, E	11,240
Bilous, M	23,609
Bimac Trucking Ltd	13,286
Binder Construction Ltd	816,944
Bingham Personnel Inc	27,682
Bio-Filtration Technology	21,534
Bio-Rad Laboratories (Canada) Ltd	10,582
Bioproducts Inc	88,273
Bioquest International Consulting Ltd	43,380
Bioquip Products Inc	24,780
Biota Management	78,284
Birchall, G, Dr	22,440
Bird Chemical & Sanitary Supplies Ltd	10,859
Birk Enterprises, M	27,541
Birken Enterprises Ltd	35,708
Birkenhead Timber & Construction	67,726
Birkett, T P	20,875
Birney & Associates, William L	66,619
Birnie Sturrock & Co	74,001
Bishop & Co	15,331
Bishop & Rimmer Media Services	31,616
Bissett Ltd, Lance	65,619
Black Top Cabs Ltd	14,002
Black, L	25,313
Black, R	24,795
Blackburn Excavating Ltd	86,483
Blackburn Excavating Ltd & Zappone Bros Contracting Ltd	42,518
Blackburn, J	12,950
Blackie Holdings Ltd	58,102
Blackwater, D	17,672
Blackwell, B	29,931
Blackwood Hodge Equipment Ltd	15,153
Blair Construction Ltd	101,014
Blair, K	29,826
Blair, K A	51,171
Blair-Behnsen Ltd	86,852
Blake, D, Dr	13,105
Blakes Moving & Storage	26,182
Blanche, B	17,083
Blanchette, R J	13,020
Blaskos Egg Farms Ltd	16,582
Blaskovits, R R	44,604
Blatchford, J	36,752
Blinston, B	24,450
Block Drug Co Canada Ltd	15,436
Block, A	19,115
Blomquist, A	12,997
Blonarowitz, C	20,494
Blood & Associates, Donald A	36,532
Bloom & Sigalet Ltd	38,351
Bloomfield & Son Logging Contractors, L Ltd	53,055
Blouin Enterprises Ltd	14,911
Blows, W	11,431
Blue Collar Silviculture Ltd	94,148
Blue Lake Contracting Ltd	86,606
Blue River Improvement District	19,972
Blue Welder Services Ltd	33,197
Bluebird Cabs Ltd	91,119
Blyth, D	14,059
Bocking Landscape Architecture, Michael Ltd	10,830
Bodnar Contracting Ltd, Pete	35,068
Bodnar Machine Shop	25,647
Boehringer Ingelheim Canada Ltd	16,806
Boehringer Mannheim Canada Ltd	20,685
Boeing Computer Services Canada Ltd	10,322
Bogarts Restaurant	97,450
Boggs Contracting, D & B	36,894
Bogle, R	24,194
Bohmert, D	17,734
Bolster Contracting, Ken	34,354
Bolster Enterprises Ltd	280,240
Bomac Contracting	14,066
Bomar Grading Ltd	54,672
Bond Bros Sawmill Ltd	101,565
Bondar-Clegg & Co Ltd	29,163
Bonistar Enterprises Ltd	147,411
Bonner & Dent	30,210
Booth Ltd, A D	10,171
Boothroyd Indian Band	17,418
Boots Drug Stores	11,078
Boreal Services	14,232
Borek Construction Ltd	189,498
Boring Snow Plowing, W	37,290
Borland International Inc	40,431
Borstad Cartage Ltd	30,916
Boston Co Economic Advisors Inc, The	12,100
Bott & Co (1976) Ltd, Frank L	108,877
Botterell, R H	42,688
Boucher, B	15,629
Boughton Peterson Yang Anderson	71,313
Boulevard Pharmacy	17,005
Boulton, B C, Dr	13,317
Boundary Equipment Co Ltd	45,252
Bourgeois, C	16,166
Bow Horn Bay Fire Protection District	29,591
Bowen Island Fire Protection District	293,593
Bowers Medical Supply Co	364,811
Bowes Moving & Storage	14,137
Bowker Co, R R	13,362
Bowman, J	14,734
Boxmaster	10,296
Braaten Trucking, D	26,397
Brad Enterprises Ltd	150,389
Bradbrooke Crawford & Green	49,548

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Bradford Trucking	11,071
Bradford, H	76,782
Brady & Berliner	14,873
Braidner Survival Kits Ltd	20,532
Braisher Contracting, O W	82,054
Br[illegible]kie Enterprises	56,241
Brama[illegible] Business Systems Ltd	21,729
Bramhill Trucking, Rick	20,278
Brammall, R O, Dr	15,858
Branch Circuits	11,114
Brandl Ltd, V E	52,581
Brandvold Trucking, R	13,979
Brassy Creek Ranches Ltd	30,460
Bratton Ltd, H	53,532
Braun Contracting, John	15,000
Braun, M	49,377
Braybrook Services	33,202
Brazion Valley Contracting	51,371
Breikss Associates Ltd	19,250
Brekkas Trucking Ltd	21,945
Brennan, D	45,297
Brenpar Construction Ltd	45,553
Brentwood Enterprises Ltd	337,565
Bressette, B	11,460
Brewin-Morley, J	15,048
Bri-Terr Contracting	18,680
Brice, S	12,324
Brick Investments Ltd	18,125
Bridgeside Wood Products Ltd	19,339
Bridgestone (Canada) Inc	47,456
Bridgewater Associates Inc	18,150
Briere, N	10,807
Brilliant Resources Ltd	44,120
Brinkman & Associates Reforestation Ltd	700,519
Brinkman Contracting Ltd, D	79,033
Brisco Silviculture	30,064
Bristol Laboratories of Canada	64,578
British American Bank Note Inc	80,327
British Custom Tailors	14,159
Brito Bhatti Stone & Alexander	47,993
Britton, R	15,834
Broadway Printers Ltd	86,006
Brock Brown Contracting	27,542
Brokenshire, A S	13,087
Brooker Wheaton Aviation Ltd	24,012
Brookes Enterprises Ltd, Ray	60,452
Brooks, D	10,471
Brooks-Corning Co Ltd	306,762
Broomhall, A	22,485
Brothers, D L	86,656
Broughton Communications Group	36,205
Brown & Associates, K D	72,209
Brown Bros Ford	146,925
Brown Contracting Ltd, Guy	165,932
Brown, A	28,523
Brown, K	22,106
Brown, P	17,980
Brown, T	183,732
Brown, W	14,786
Browne & Associates, M D	30,723
Browning, C	14,000
Broznitsky, B	12,240
Bruel & Kjaer Canada Ltd	16,112
Brugger, R	22,470
Bruners, D	10,050
Bruns, R	21,828
Brunswick Filing Systems Vancouver Ltd	71,281
Bryans Transfer Ltd	10,306
Bryce, D	25,662
Bryden, C	30,348
BTE Business Telecom Equipment Ltd	1,804,884
Buchan, D	19,555
Buchanan Inc, K D, Dr	19,980
Buck Lowbed Service Ltd	15,630
Buckerfields Ltd	43,880
Buckland & Taylor Ltd	99,054
Buckshons Pharmacy Ltd	39,001
Budd, D	19,885
Budds Trucking	10,500
Budget Printing	12,560
Budget Rent-A-Car	83,694
Budget Rent-A-Truck	28,523
Budlovsky, A	50,175
Buds Truck & Equipment Ltd	345,325
Buff, L	14,074
Buffalo Head Forest Products Ltd	167,513
Bufo Inc	169,775
Bugbusters Pest Management Inc	1,043,144
Buis, D	10,387
Bula & Associates, Ted	17,120
Bulkley Forestry Services Ltd	330,400
Bulkley Moving & Storage Ltd	27,821
Bulkley Valley Farm Supply Centre Ltd	17,262
Bulkley Valley School District 54	775,601

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Bulkley Valley Wholesale Ltd	39,227
Bulkley-Nechako Regional Hospital District	230,482
Bull Hn Information Systems Ltd	27,800
Bull Housser & Tupper	31,438
Bull Housser & Tupper in Trust	154,142
Bulldog Bag Ltd	84,392
Bullen, E L	56,995
Bulmer, W	13,150
Bumstead Water Service Ltd, Al	21,985
Bunks Contracting Ltd	82,818
Bunton, P, Dr	21,241
Bunyan Tree Service, Paul	28,058
Bur West Towing 1987	14,875
Burd Motors Ltd, Warren	11,279
Bureau of Management Consulting Canada	12,328
Burgan, R	10,776
Burgess Feeds Ltd	12,417
Burgess, E	38,724
Burgis, P	23,875
Buri Milne	41,025
Burke-Robertson Chadwick & Ritchie	17,685
Burkinshaw, R	86,949
Burlington & Associates Consulting Ltd	39,899
Burnaby School District 41	169,535
Burnett & Associates, D H	22,014
Burns & Son Trucking Ltd	13,672
Burns Lake School District 55	1,087,395
Burns Meats	69,481
Burns, P	19,641
Burns, T E	48,883
Burr, K	21,225
Burrard Air Ltd	42,020
Burrell, L	19,966
Burroughs Wellcome Ltd	28,660
Burson-Marsteller Ltd	87,473
Burtinshaw, C	36,426
Burton Management Development	30,892
Bury Media & Supplies Ltd, R	45,398
Bushwacker, The	31,497
Business Management Consultants	44,252
Business World	141,923
Buss Enterprises Ltd, Jack	125,831
Bussiere Trucking	24,490
Bustard & Associates, D	18,647
Bustard, D	41,491
Bustin, P	12,983
Butler Canada	18,309
Butler Survey Equipment Ltd	17,837
Butler, R	27,680
Butt & Associates, Gordon	11,280
Butterfield Hughes & Mawle	23,968
Butterfield, O	48,313
Butterworths	70,001
Button, J	20,725
Buzikievich, S	33,750
Byford Technical Forest Services, R	73,125
Byrne, C	26,936
Byrnes & Associates Inc, E M	11,187
C & A Logging Ltd	34,665
C & C Logging Ltd	145,552
C & S Aggregate Ltd	166,659
C A G Holdings Inc	42,028
C B A Engineering Ltd	245,148
C B C Enterprises	28,108
C C H Canadian Ltd	49,575
C C I Aviation Ltd	34,336
C C Industries Ltd	14,591
C C Industries Recreation Ltd	49,677
C D Nova Ltd	18,461
C E B Productions	10,195
C F Airfreight Ltd	11,220
C F I Consulting	30,287
C F T K-C K T K Radio	10,085
C H Software Services	34,566
C I P Inc	388,479
C M I Corp Canada	15,340
C M Q Communications Inc	35,979
C P Electronics	13,757
C P I Equipment Ltd	39,455
C P S Electronics	18,485
C R B Logging Co Ltd	54,698
C R Contracting	26,203
C R Slashing	12,913
C S Brake & Machine Works Ltd	10,928
C S/Resors Consulting Ltd	20,632
C T M Management Services Co	39,981
C V L Inc	224,592
C-I-L Inc	11,433
C-J Fire Fighting	36,957
Cabana Contracting Ltd	33,370
Cadomin Ventures Ltd	46,344
Cadrin, C	20,596
Cairns, R	70,571
Cal-Vic Trucking Ltd	11,220

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Calam, J	12,625
Calcomp Canada Inc	72,758
Caldwell Partners International, The	382,293
Caldwell, J	10,093
Caliburn Forestry Ltd	15,209
Calinda Contracting Ltd	75,056
Caliper Sales & Service Ltd	10,396
Callahan Construction Co Ltd	19,310
Callow Insurance Associates Ltd	136,681
Caltec Scientific Ltd	19,826
Caltron Office Furniture	16,708
Camart Studio Ltd	14,347
Cambrey, V	23,254
Cambridge Consultants	42,236
Cameron, J L	17,112
Camosun College	80,922
Camozzi Co Ltd, L W	19,486
Camp Systems of Canada Ltd	18,084
Camp-Lite Enterprises	46,470
Campaign Communications	341,344
Campbell Froh May & Rice in Trust	35,233
Campbell Golinsky & Associates	24,000
Campbell Goodell Consultants Ltd	194,469
Campbell Ltd, Gordon	41,481
Campbell Ltd, Roy	15,809
Campbell River School District 72	3,086,919
Campbell Scientific Canada Corp	193,441
Campbell, A	19,835
Campbell, B	12,664
Campbell, J	21,000
Campbell, K	17,343
Campbell, L A	43,305
Campbell, R B	11,317
Campbell, S	11,735
Campney & Murphy	171,821
Can Kote	10,261
Can Test Ltd	39,702
Can-Arc Helicopters Ltd	42,956
Can-Dive Services Ltd	61,487
Can-Ex Truck Rental	156,290
Can-Form Industries Ltd	126,428
Can-Pro Diving Services Ltd	59,250
Can-Tech Industries Ltd	32,514
Cana Comm Marketing Inc	14,385
Cana Systems Ltd	36,624
Canada Cordage Inc	12,043
Canada Health Monitor, The	40,000
Canada Instant Print	107,730
Canada Jet Charters Ltd	653,006
Canada Law Book Inc	174,604
Canada Mortgage & Housing Corp	1,090,383
Canada Mounts & Library Services Ltd	370,814
Canada News-Wire Ltd	75,103
Canada Packers Inc	311,051
Canada Pension Plan—Matching Contributions	14,262,344
Canada Post Corp	10,562
Canada Safeway Ltd	87,245
Canada Ticket Inc	26,036
Canada West Foundation	15,020
Canada-U S Consulting Service	11,844
Canadair Inc	8,163,108
Canadian Airlines International Ltd	275,393
Canadian Bank Note Co Ltd	111,300
Canadian Bar Association	13,689
Canadian Biosonics Ltd	36,799
Canadian Building Brokers Ltd	33,709
Canadian Cartographics Ltd	44,002
Canadian Consulate General	14,329
Canadian Corps of Commissionaires	263,907
Canadian Council of Motor Transport Adminstrators	45,345
Canadian Deaf Blind & Rubella Association	59,774
Canadian Delivery System Inc	60,015
Canadian Dental Supply Ltd	11,804
Canadian Energy Research Institute	25,029
Canadian Facts	683,137
Canadian Fine Color Co Ltd	79,611
Canadian Forest Products Ltd	3,516,266
Canadian Forestry Equipment Ltd	44,331
Canadian Freightways Ltd	77,367
Canadian Heritage Publications Inc	16,873
Canadian Hospital Association	89,556
Canadian Interagency Forest Fire Centre	108,120
Canadian Larsen Electronics Ltd	38,245
Canadian Laser Products Inc	48,396
Canadian Law Information Council	12,894
Canadian Learning Co Inc	33,587
Canadian Linen Supply Co Ltd	43,987
Canadian Liquid Air Ltd	55,267
Canadian National Institute for the Blind	178,750
Canadian National Railways	931,002
Canadian National Sportsmens Show	14,915
Canadian Occidental Petroleum Ltd	84,389

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Canadian Pacific Express & Transport	234,156
Canadian Pacific Forest Products Ltd	1,011,378
Canadian Pacific Ltd	538,393
Canadian Paraplegic Association	29,715
Canadian Pharmaceutical Association	17,978
Canadian Productivity Consultants Inc	64,038
Canadian Red Cross Society	19,039
Canadian Salmon Leather Corp	14,098
Canadian Salt Co Ltd, The	350,426
Canadian Standards Association	40,757
Canadian Targeted Publishing Co	123,050
Canadian Technology Association	10,000
Canadian Tire Acceptance Ltd	15,360
Canadian Tire Corp	10,053
Canadian Traffic Control Ltd	21,037
Canadian Western Bank	21,965
Canadian Wildlife Federation	19,400
Canal Flats Improvement District	34,150
Canamill Locksmithing Inc	21,256
Canco Hose & Fittings Inc	11,000
Candle Creek Farms Inc	95,462
Candlewood Ventures	41,018
Canebsco Subscription Services Ltd	74,764
Canem Systems Ltd	13,881
Canfor Ltd	50,669
Canim Lake Indian Band	13,230
Canmore Helicopters	27,258
Cannon Excavation	58,793
Cannor Nurseries Ltd	16,181
Canoe Cove Marina Ltd	38,380
Canoe Creek Indian Band	14,190
Canoe Creek Indian Reserve	23,754
Canon Canada Inc	24,280
Canox-Canadian Oxygen Ltd	50,345
Canpac (83) Installations Ltd	34,621
Canrep Morse	27,967
Canron Inc	134,542
Canron West Pipe	248,081
Canscott Management Services Ltd	19,200
Cansel Survey Equipment	74,674
Cantex Engineering & Construction Co Ltd	4,380,462
Cantins Moving & Storage Ltd	143,113
Cantlon Trucking Ltd	16,976
Canuck Gie Engineering Ltd	62,090
Canuck Truck Rental	545,174
Canuk Enterprises Ltd	157,528
Canyon Automotive	25,734
Canyon Cable 1988 Ltd	25,889
Canyon Cartage	11,990
Canyon Contracting	82,247
Canyon Valley Contracting	14,244
Caouette Transport (1973) Ltd	145,140
Capilano Highways Services Co	3,653,626
Capital Asphalt Ltd	209,916
Capital Building Supplies Ltd	11,787
Capital City Office Machines Ltd	19,198
Capital City Paving Ltd	15,906
Capital Crest & Garment	24,675
Capital Helicopters Inc	284,455
Capital Iron & Metals Ltd	26,041
Capital Region Association for the Mentally Handicapped	20,153
Capital Regional District	4,539,239
Capital Regional Hospital District	1,159,473
Capri Hotel	11,699
Caravan Moving & Storage (1984) Ltd	55,056
Cardinal Contracting, D	88,697
Cardinal Edgar Emberton & MacAulay	24,971
Cardinal Reforestation Co Ltd	313,279
Cardinall, D & Kennedy, P	40,125
Cardinall Contracting	31,559
Care Landscaping	15,946
Career Temps	19,174
Careertrack Publications Inc	23,578
Cariboo Bridge Services Ltd	42,153
Cariboo Business Systems Ltd	22,778
Cariboo Cameras (1981) Ltd	13,975
Cariboo Chilcotin Helicopters Ltd	130,375
Cariboo College	11,422
Cariboo Custom Grading Ltd	82,349
Cariboo Forest Consultants Ltd	439,618
Cariboo Observer	21,647
Cariboo Recreational Sales & Service Ltd	42,738
Cariboo Redi-Mix & Contracting Ltd	245,332
Cariboo Regional Hospital District	704,950
Cariboo Steel Center	20,102
Cariboo Supply & Marine Ltd	12,639
Cariboo Tree Services	18,482
Cariboo Venture Ltd	15,275
Cariboo-Chilcotin School District 27	4,673,955
Caribou Road Services Ltd	3,515,011
Carkener, M	13,961
Carleton, C	11,166
Carlgren, D C	65,233
Carlson Building Services Ltd, Bill	77,704
Carlson, A	28,730
Carlson, S	74,868
Carlyle Computer Products Ltd	33,502
Carmac Diesel Ltd	27,953
Carney & Co Ltd, B J	18,640
Carney Ltd, Owen G	10,398
Caron Creek Ranch Ltd	38,347
Carp Lake Lumber Ltd	42,576
Carrier Lumber Ltd	877,878
Carstairs, M J	74,229
Cartel Electronic Distributors	24,531
Cartel Rehabilitation & Fitness Centre	60,200
Carter Contracting Ltd, H	13,040
Carter Dodge Chrysler Ltd	84,022
Carter Honda Shop	21,630
Carter Lease Ltd, Howard	91,869
Carter, B	52,805
Carter, J	17,525
Cartwright, J R	19,709
Carty, L	16,925
Caryer, C	21,954
Casadio & Son Holding Co Ltd	31,813
Cascade Forest Consultants	21,589
Cascade Imperial Mills Ltd	43,848
Cascade Industrial Supply Co Ltd	61,342
Cascade Resources Ltd	398,385
Case Power & Equipment	10,784
Cash Enterprises, Bill	64,835
Casorso Trucking, Mike	21,509
Cassady Insley Lauener & Burgess	11,520
Cassidy's Ltd	84,800
Cassidy, D	39,150
Cassidy, R	12,476
Cast-All Concrete Ltd	385,531
Castle, R	18,427
Castlegar News	11,793
Castlegar Savings Credit Union (18th St)	12,812
Castlegar School District 9	1,059,380
Cat-C Contracting Ltd	34,579
Cathay International Television Inc	55,575
Cattermole Timber	270,595
Caya Signs	121,625
Cayoosh Contracting	37,856
Cazes & Heppner Forest Service Ltd	158,372
CBA-Buckland & Taylor	67,393
CC Canada Camper RV Rentals Ltd	11,052
Ceccon Trucking & Excavating Ltd	47,435
Cedar Crest Lands (BC) Ltd	60,525
Cedar Hill Consulting	78,812
Cedarbrooke Sawmill	48,604
Cel-Line Associates Inc	15,586
Celtic Reforestation Services Ltd	654,935
Centaur Products Inc	14,201
Centennial System Consultants Ltd	341,612
Central City Mission Society	10,850
Central Coast Regional Hospital District	120,347
Central Coast School District 49	309,499
Central Drug Stores Ltd	12,397
Central First Aid Services	57,578
Central Foods Co Ltd	42,401
Central Interior Communications Ltd	24,924
Central Kootenay Regional Hospital District	500,096
Central Mountain Air Ltd	136,543
Central Okanagan Regional Hospital District	259,287
Central Okanagan School District 23	4,893,333
Central Paving & Engineering Ltd	123,569
Central Service & Towing	13,757
Central Valley Excavating Ltd	10,050
Central Wallunits Plus Ltd	15,270
Centre Educatif et Culturel Inc	31,935
Century Contracting	24,298
Century Moving & Storage Ltd	10,857
Century Plaza Hotel, The	12,969
Cenwest Enterprises Ltd	25,053
Ceoney, D	11,561
Cercomm Electronics Ltd	14,331
Cerka Contract Management Ltd	683,138
Certified Legal Interpreters of B C	13,968
Cessna Aircraft Co, The	7,445,351
Cewe Ltd, Jack	392,539
Chabot & Levesque Logging Ltd	118,374
Chadbourn, J	76,417
Chadsey, N H	124,273
Chagani, A	61,185
Chalk, J	10,554
Challenger, J	26,630
Challoner, C	19,343
Champion, J	25,223
Changing Images Productions Ltd	53,337
Changs Nursery & Florists Ltd	16,556
Chapel of Memories Funeral Directors	13,104
Chapman & Associate, Richard	23,054
Chapman, B	41,204
Chapman, W W	12,838
Chappell, D	16,000
Charchuk, M	40,355
Charlotte Island Tires Ltd	12,501
Charlton Co Ltd, M D	135,906
Charnley, S	18,662
Chartier, A	94,461
Chartier, D	23,368
Chartrand, P	47,530
Chase Manhattan Bank of Canada	16,468
Chateau Victoria	14,275
Chatten, C	17,539
Chatwin Engineering Ltd	56,101
Chazottes, L	75,075
Cheam Travel Service Ltd	11,813
Cheema, P K	30,621
Cheevers, L S, Dr	23,636
Cheffins, R I	18,893
Chehalis Indian Band	35,067
Chekwood Industries Ltd	88,558
Chemac Industries Ltd	14,491
Chemagro Ltd	24,960
Chemainus Excavating	69,000
Chemex Labs Ltd	119,159
Chemise Empire Ltee	102,293
Chemonics Industries (Canada) Ltd	1,114,901
Chemonics Scientific Ltd	45,351
Chercover, D J	15,410
Cherry Creek Waterworks District	40,000
Cherry Ford Sales (1981) Ltd	25,494
Chesterley, E K	63,092
Chetwynd Redi Mix Ltd	51,497
Cheveldave, A	15,067
Chevron Canada Ltd	7,511,996
Chews TV & Stereo Ltd	22,499
Chilcotin Cariboo Aviation Ltd	41,101
Chilliwack Chamber of Commerce	10,103
Chilliwack General Hospital	10,971
Chilliwack Progress Ltd, The	20,517
Chilliwack Rent-All Centre (1977) Ltd	28,241
Chilliwack School District 33	635,219
Chilliwack Traffic Control	101,559
Chiltech Forestry	18,403
China/Canada Investment & Development Co Ltd	100,000
Chinook Forest Products Ltd	10,500
Chinook Navigation Co Ltd	10,000
Chinook Wire Rope Inc	28,775
Chipman Enterprises	20,815
Chisholm, J	22,905
Chmelyk, L	28,538
Chore Trucking, Charlie	11,621
Chow & Fleischauer Architects	10,950
Chris Consulting, Edward	13,275
Christian Valley Service	40,480
Christianson Pipe Ltd	167,791
Chubb Security Systems	12,974
Chung, S	30,738
Ciba-Geigy Canada Ltd	226,297
Cicci, C	37,173
Cincinnati Time Recorder Ltd	24,011
Cincom Systems of Canada Ltd	14,027
Circle Park Holdings Ltd	17,173
Circle Productions Ltd	466,667
Cirrus Enterprises Inc	201,211
Citation Saw & Marine Ltd	16,049
Citibank Leasing Canada Ltd	42,693
Citipage Answering Service Ltd	12,494
Citizen, The	102,673
City Auto Service Ltd	10,991
City Copy Centre	26,376
City of Calgary	28,341
City of Cranbrook	10,665
City of Dawson Creek	20,882
City of Kamloops	10,857
City of Kelowna	58,072
City of Kimberley	13,713
City of Nelson	54,997
City of New Westminster	84,999
City of Parksville	45,414
City of Penticton	1,194,376
City of Port Alberni	12,396
City of Prince Rupert	753,421
City of Revelstoke	23,269
City of Trail	47,724
City of Vancouver	604,543
City of Vernon	332,981
City of Victoria	90,850
City of Williams Lake	66,532
City Photo Centre Ltd	20,806
City Power Sweeping Ltd	16,789
City Spar[illegible]s Consulting Ltd	12,149
City Transfer (1945) Ltd	22,099
City Transfer Ltd	17,909

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Civic Consultants	10,677
Civic Engineering Services Ltd	10,330
Clan-Aird Logging Ltd	46,730
Clandonald Logging (1987) Ltd	77,776
Clark Ford Sales Ltd, W M	47,723
Clark Reefer Lines Ltd	161,383
Clark Wilson	42,059
Clark, A R	19,740
Clarke Transport Canada Inc	97,380
Clarke Ventures Ltd	11,150
Clarke, D	23,541
Clarkson Gordon	495,423
Clarkson, D R	23,704
Classic Engraving Ltd	11,050
Classic Limousine Service	13,671
Claymore Clothes (1982) Ltd	206,321
Clayton Resources Ltd	12,341
Clayton Ventures Ltd	40,575
Clear Communication Consultants Ltd	61,458
Clear Lake Sawmills	189,568
Clearwater Improvement District	102,850
Clearwater Reddi-Mix (1988) Ltd	132,215
Clearwater Timber Products Ltd	259,893
Clearwater Valley Construction	116,547
Clement Crane & Dragline Ltd, M	159,972
Clerke, S	33,221
Click Ford, Jim	18,138
Cliffe, D	11,680
Clifton Trucking, Gordon	16,249
Clifton, G	24,296
Climie, R J	48,195
Closkey, D	36,201
Closs Trucking, Mike	14,966
Cloudburst Window Services	15,500
Cloverdale Auto Repair Centre Ltd	23,642
Cloverdale Paint Inc	11,258
Cloverdale Raceways	35,684
CNCP Telecommunications	332,510
Co-Van International Trucks Inc	54,055
Coaching Association of Canada	53,707
Coady & Associates, C J, Dr	263,494
Coal Valley Construction (1987) Ltd	171,986
Coast Agri Fertilizers Ltd	106,586
Coast Alberta Papers	140,677
Coast Bastion Inn	16,861
Coast Canadian Inn, The	16,439
Coast Copy Systems Corp	20,375
Coast First Aid Service	11,230
Coast Forest Management Ltd	411,898
Coast Geographic Industrial Dust Control	24,178
Coast Inn of the North, The	19,383
Coast Materials Handling Ltd	18,810
Coast Mountain Silvilculture Ltd	109,552
Coast Office Equipment Ltd	14,736
Coast Paving (1984) Ltd	275,734
Coast Reporting Services	38,090
Coast Septic Service Ltd	45,176
Coast Testing Ltd	23,052
Coast To Coast Moving & Storage	61,153
Coast Tractor & Equipment Ltd	94,719
Coast Trade Bindery Ltd	52,011
Coast Valley Contracting Ltd	16,068
Coastal Ford Sales Ltd	29,245
Coastal Plastics Manufacturing Ltd	11,930
Coates, J A	17,325
Cobb, S	23,734
Cobbett, T	13,500
Cobe Canada Ltd	389,315
Cobra Electric Ltd	36,274
Cochrane, D	14,487
Cockwill Hauling, G I	35,069
Code 4 Fire & Rescue Inc	23,182
Coe Contracting, P J	36,792
Coe Systems Inc	53,486
Cogan, M	53,895
Cognos Inc	117,772
Colby Gallagher & Associates	11,901
Coldwell Trucking, W J	36,630
Colebrook Dyking District	44,665
Coleman Excavating Ltd	11,869
Coles Insurance Services (1980) Ltd	44,782
Coles Publishing Co Ltd	28,491
Coley, J	36,034
Colgan Construction, Vern	21,196
Colgate-Palmolive Canada	18,706
Colgur, T	37,269
College of Family Physicians of Canada	20,000
College of New Caledonia	20,602
College Printers Ltd	19,161
Collett Ranch Ltd	14,905
Collier MacMillan Canada Inc	345,245
Collier, S	19,772
Collins Logging	12,994
Collins, D	31,416

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Collins, J	17,422
Collos, D J	12,357
Color Your World	1,158,325
Colorific Photo Labs	19,618
Colquhoun Contracting Ltd, Lloyd	198,634
Columbia Bitulithic Ltd	4,253,137
Columbia Blacktop Ltd	2,741,978
Columbia Centre for Integrated Health Services	366,046
Columbia Centre, The	150,000
Columbia Concrete Products Ltd	13,409
Columbia Distributors Ltd	23,886
Columbia Dodge (1967) Ltd	452,600
Columbia Fire & Safety Ltd	23,909
Columbia International Trucks Ltd	26,251
Columbia Rail Contractors Ltd	18,227
Columbia Reporting Services	13,474
Columbia River Shake & Shingle Ltd	97,515
Columbia Stand Tending	13,432
Columbia Tree Service	13,160
Columbia Typewriter Centre Ltd	405,997
Columbia Valley Insurance Agencies Ltd	26,573
Columbia-Shuswap Regional Hospital District	348,901
Colwood Fire Protection District	78,702
Com-West Radio Systems Ltd	52,913
Combat Masters Enterprises Ltd	11,507
Comcore Public Affairs Inc	253,124
Comfor Forestry Services Ltd	66,254
Cominco Engineering Services Ltd	20,285
Cominco Fertilizers	523,423
Cominco Ltd	1,652,390
Command Records Services Ltd	21,528
Commander Warehouse Equipment Ltd	16,353
Commercial Electronics Ltd	61,237
Commodities Research Unit Ltd	21,904
Commonwealth Historic Resource Management Ltd	20,000
Commonwealth Institute of Biological Control	83,630
Commonwealth Parliamentary Association	21,270
Communications Plus	10,800
Comox Fire Protection District	136,000
Comox Moving & Storage	26,892
Comox-Strathcona Regional Hospital District	617,339
Compass Transfer Ltd	10,317
Compro Management Ltd	49,017
Compucon Services Ltd	59,024
Compuplan Computer Systems Corp	15,468
Compupro Systems Ltd	214,330
Computech Engineering	48,137
Computer Connection	294,547
Computer Options (West) Ltd	10,087
Computer People Ltd	75,140
Computerland	1,168,001
Computers in Education Inc	73,060
Computime Computers & Software Ltd	12,898
Computime Office Automation Centres	52,516
Comshare Ltd	57,510
Comterm Inc	134,702
Con-Force Structures Ltd	118,771
Con-Seal Concrete Repair	12,900
Conair Aviation Ltd	8,473,407
Concord Computing Services	18,709
Concord Pacific Developments Ltd	1,199,038
Condie, C & Davies, M	12,371
Condor Engineering Ltd	16,184
Condrotte, A	99,130
Cone-Heiden	33,311
Conference Board of Canada, The	220,196
Congressional Information Service Inc	16,328
Connaught Laboratories Ltd	3,445,118
Connell, J	16,919
Connor, K J	55,758
Consolidated Computer Management Inc	1,482,636
Consolidated Freightways	12,933
Construction Aggregates Ltd	254,460
Contac Bro-Sure Distribution	11,699
Contact International Consulting	25,275
Continental Converter Corp	78,785
Continental Cowley Corp	12,649
Continental Explosives Ltd	127,381
Continental Lime Ltd	20,349
Continental Traffic & Industrial Signs Inc	50,495
Continuing Legal Education Society of B C	32,405
Contract Tire Ltd	33,708
Controlled Environments Ltd	40,650
Conuma Excavating & Trucking Co Ltd	11,945
Conventions Unlimited	61,785
Conway Information Systems Inc	385,277
Conway Logging Ltd	46,348
Cook Holdings Ltd, Dennis	17,548
Cook Roberts & Whittaker	24,817

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Cook, K	10,551
Cook, K	16,101
Cook, R	35,151
Cooke Excavating Ltd, Terry	10,500
Cooke, S	41,380
Cookson, B W	12,000
Coons, R	53,818
Cooper, J & Cooper, J	15,713
Cooper, P	49,163
Cooper, S	47,170
Coopers & Lybrand Consulting Group	701,493
Coopers & Lybrand Ltd	490,712
Copeland Communications	235,329
Copeman Enterprises	47,723
Copeman, P	17,230
Copp Clark Pitman Ltd	202,325
Copper River Contracting Ltd	73,179
Copytron Corp	339,069
Coquitlam Chrysler Plymouth (1983) Ltd	258,154
Coquitlam Concrete Products Ltd	44,138
Coquitlam Office Furniture	23,077
Coquitlam Plymouth Chrysler Ltd	14,106
Coquitlam Ridge Construction	330,355
Coquitlam School District 43	250,955
Coquitlam Towing & Storage Co Ltd	17,062
Coral Sales Co	20,020
Corbett Office Equipment Ltd	10,920
Core Computer Group Ltd	64,213
Coriolis Consulting Corp, The	11,243
Corley Contracting, Robert	15,159
Corliss Contracting, Randy	151,200
Cormier Contracting, L	10,653
Cornell Chevrolet Oldsmobile Ltd	762,167
Corner, D	14,806
Cornerstone Planning Group	99,800
Cornish Trucking Ltd, D W	31,354
Coroners Hearings Jurors & Witness Pay	71,398
Coronet Film & Video	27,855
Corporate Computers	30,505
Corporate Helicopters Ltd	100,789
Corporate Strategies Group Inc	20,912
Corpus Information Services Ltd	18,756
Corrosion Service Co Ltd	11,832
Cortez Construction Ltd	470,915
Corthell, D	15,045
Cosburn & Wills	29,760
Cosburn, R	50,329
Costello, P	12,341
Coster, D M	30,290
Cottonwood Reforestation	130,719
Cougar Creek Forest Service	40,150
Cougar Creek Mini Excavating	71,615
Cougar Rock Contracting	1,210,848
Coulling Grading Ltd, George	45,628
Coulling, R	19,766
Coulson Forest Products Ltd	301,886
Country West Construction Ltd	10,787
Coupland, J J	10,163
Courier Information Systems/Servcom	22,047
Courtenay Chrysler Plymouth Sales (1970) Ltd	26,659
Courtenay Fire Protection District	125,188
Courtenay School District 71	4,165,744
Courtesy Construction	40,099
Courtyard Inn, The	23,777
Coval Air Ltd	39,834
Cowan Office Supplies Ltd	30,723
Cowichan Band Council	10,300
Cowichan Bay Improvement District	147,610
Cowichan District Hospital	14,716
Cowichan Gradall Services Ltd	28,489
Cowichan Hydraulic Equipment Service & Supply Ltd	12,368
Cowichan School District 65	4,403,217
Cowichan Valley Regional Hospital District	154,079
Cowley Coating Corp Ltd	32,169
Cownden, M	25,398
Cox Service, Gordon	24,947
Cox Taylor & Bryant	65,179
Cox, D	15,888
Coyote Transport Ltd	423,525
Craig, R	49,384
Crain Inc, R L	298,627
Cranberry Fire Protection District	30,500
Cranbrook Daily Townsman	12,632
Cranbrook School District 2	1,108,289
Crane Management Consultants Ltd	29,800
Crane McDowell & Co Inc	28,719
Crane Woodcraft Industries Ltd	1,100,916
Crawford Consulting Inc	19,860
Crawford Insurance Agencies (1976), J S Ltd	51,394
Crawford Willows Paterson	13,818
Creative Curriculum Inc	16,547
Creative House Ltd	171,372

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Creative Incentives Ltd	119,266
Creative Landscape & Irrigation	39,508
Creative Props & Paraphernalia Inc	10,434
Crerar, B	21,509
Crescent Farms Ltd	39,451
Crestbrook Forest Industries Ltd	1,708,520
Creston Moving & Storage Ltd	31,229
Creston Sand & Gravel Ltd	23,798
Creston Valley Air Ltd	30,344
Creston Valley Beef Growers Association	12,500
Creston Valley Insurance Services	32,137
Creston-Kaslo School District 86	2,186,543
Crestwood Signs Display & Graphics (1982) Ltd	14,661
Crippen Consultants Ltd	76,236
Crockett, M	25,220
Crocodile Trucking	11,993
Croll, A	55,854
Cronin, L	20,904
Crookshank, R M	18,939
Crop Cair Aviation Ltd	18,498
Crosby Contracting	44,188
Crosby, T	23,547
Cross, J	17,000
Crossfield, C	25,129
Crossroads Construction Co Ltd	32,640
Crottey, R	35,011
Crow Point Enterprises Ltd	41,209
Crowfoot Developments Ltd	10,439
Crown Enterprises	24,590
Crown Excavating	16,147
Crown Forest Industries Ltd	2,764,474
Crown Land Mortgage Property Costs	17,193,691
Crown Land Special Account	9,295,723
Crown Paper	3,611,835
Crown Publications Inc	371,390
Crowntek Business Centres Inc	3,420,414
Crowntek Inc	837,771
Crows Nest Resources Ltd	11,400
Crutch Drilling & Blasting, Roy	105,883
Crystal Glass Canada Ltd	14,481
Crystaplex Plastics Ltd	35,220
CTV Television Network Ltd	10,562
Cullen Detroit Diesel Allison Ltd	249,636
Cullen, A	61,083
Cullen, J E	53,529
Culligan Water Conditioning (Vancouver) Ltd	15,060
Cultus Lake Park Board	13,441
Cumberford, D	10,542
Cumberland Fire Protection District	26,000
Cuming, R	20,037
Cumming, J	11,840
Cumming, J D	63,127
Cummings & Associates, Delphine	73,815
Cummins British Columbia	12,470
Cunningham, C M	13,045
Cunningham, F M	46,463
Cunningham, K	57,576
Cunningham, S	25,253
Curacare Inc	22,889
Cure & Son Contracting, W	54,212
Currie, J C	10,605
Currie, W R, Dr	24,314
Currier Contracting	21,944
Cushman, F	35,053
Cushman, R	25,444
Custom Color	12,298
Custom Dozing	21,514
Custom Drafting Ltd	63,900
Custom Forms of Canada	91,345
Custom Loading Ltd	114,139
Custom Online Computer Connections Ltd	11,023
Custom Rubber Stamp Ltd	98,426
Custom Service Transit Society	172,500
Custom Space Design Ltd	82,000
Cutler Contracting	360,498
Cutler, N	27,000
Cutt, J	26,883
Cutt, K	110,908
Cutting (B C) Ltd	165,488
Cyanamid Canada Inc	146,830
Cycom Systems Ltd	13,650
Cypher Consulting	34,336
Cypress Bowl Recreations Ltd	189,232
Cypress Equipment Co Ltd	738,464
Cypress Jetprop Charter Ltd	352,097
Cys Scientific Instruments Ltd	356,366
D & A Logging Ltd	52,485
D & B Oilfield Contracting (1983) Ltd	93,630
D & D Excavating	10,509
D & E Contracting Ltd	315,091
D & G Agri-Chem Ltd	210,650
D & G Construction	168,449

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D & M Contracting	20,447
D C Forestry Services Ltd	262,211
D F B Contracting Ltd	23,100
D G W Enterprises	39,324
D I S Consultants	34,731
D J Sales & Service (1987) Ltd	28,182
D K Heli-Cropper International Ltd	298,841
D M R Group Inc	1,645,279
D P A Group Inc	131,753
D P Dataworks Inc	86,171
D R G Globe Envelopes	294,214
D R Systems Inc	474,501
D S F Enterprises Ltd	14,934
D S S Designed Systems Solution Corp	563,949
D'N Publications	28,786
Dafoe Motorcade Ltd, Brian	39,359
Dah Chong Hong Ltd	40,000
Dahlberg Hearing Systems Division	10,361
Daintith, N M	28,303
Dairyland Foods	385,349
Daj Management Ltd	30,687
Daka Contracting	43,703
Daken Forest Products Ltd	20,527
Dalawrak, B	16,700
Dale Insurance Agencies Ltd, Dave	34,174
Damage Claims-Highways	116,952
Dan-Al Construction	26,304
Danbuoy Ltd	62,333
Danco Equipment Ltd	19,258
Danco Transport	55,321
Dandenault, D	37,006
Danfoss Courier (Island) Ltd	16,091
Daniels Electronics Ltd	303,853
Danno Excavating Ltd	26,225
Darbyshire, C	17,238
Darcon Contracting	13,543
Dark Star Forestry Ltd	168,243
Darling, L M	28,892
Darthuizen Haute Catering	11,290
Dasco Data Products Ltd	121,953
Data Business Forms	22,500
Data General	115,325
Data General (Canada) Inc	4,448,702
Data Terminal Mart	750,233
Database Storage & Information System	76,424
Databrokers Ltd	10,737
Datafile/Wright Line	168,155
Datamat Services Ltd	302,135
Datapoint Canada Inc	2,517,307
Datatap Services	10,383
Datatech Systems Ltd	70,965
Dataworks Sales & Service	14,937
Datel Communications Ltd	16,569
Datron Systems Ltd	12,382
Daum Information Services, P	11,424
Daumont & Son Contracting Ltd, Don	36,277
Dauphinee, W	18,700
Daveron Nurseries Ltd	673,245
Daves Backhoe Service	11,000
Daves Crane & Equipment Ltd	18,401
Daves Esso Service (1981)	11,440
David Consultants Ltd	45,725
Davidson & Associates, Morrie	13,526
Davidson Bros Construction Ltd	216,574
Davidson, G	15,496
Davidson, O	50,436
Davidsons Loader Service Ltd	30,408
Davies & Associates	29,252
Davies, G	24,513
Davies, K	35,884
Davis & Co	138,854
Davis & Co in Trust	180,166
Davis & Co, C	11,158
Dawson Co-operative Union	49,737
Dawson Construction Ltd	8,962,269
Dawson Creek Moving & Storage Ltd	51,317
Dawson Gradall	29,865
Dawson Seed Co Ltd	366,412
Dawson, O	22,640
Dawson, R	40,490
Dawson, W	41,100
Day Advertising Group Inc, The	319,342
Day-Timers of Canada Ltd	33,719
Dayley Construction Ltd	67,812
Dayman Enterprises Ltd	11,146
Dayton & Knight Ltd	100,183
DCRP Enterprises	18,900
DDI Digital Dimensions Inc	69,767
De Baat & Associates	64,461
De Boo Publishers, Richard	13,665
De Bruyne, A A	10,299
De Coteau Excavating Inc, Jack	61,116
De Gelder, N	107,348
De Jong, R	15,660

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De Niverville Econometric Research Ltd	52,163
Deakin Equipment Ltd	14,524
Dean River Air Services Ltd	56,662
Dean, M	13,399
Dearborn Motors Ltd	244,158
Dearden, P	15,000
Death Benefit Payments	222,214
Debko Enterprises Ltd	60,421
Deboer, J	100,691
Debruin Trucking, C N	28,148
Decagon Devices Inc	10,901
Decima Research Ltd	137,568
Decker Lake Forest Products Ltd	195,450
Decoste, J R, Dr	23,030
Decoteau Excavating Inc, Jack	65,085
Dediluke, D	14,134
Deere Ltd, John	10,950
Dees Communications Engineering Ltd	33,130
Defoe, T	20,675
Defrane Funeral Home Ltd	12,269
Degagne Contracting, E H	54,202
Degregorio, P	15,143
Deibert, S	21,272
Deines Micro-Film Services Ltd	24,201
Del Freelance Services	14,564
Delaney, W	39,086
Delange Services, Robert	28,730
Delcan Corporation	588,168
Delco Building Maintenance Ltd	12,060
Deley Trucking, A	21,732
Dell Computer Corp	675,489
Deloitte Haskins & Sells	745,906
Deloli Enterprises Ltd	26,056
Delta Aerial Surveys Ltd	296,016
Delta Aggregates Ltd	157,953
Delta Airport Inn Resort	84,331
Delta Irrigation Ltd	14,090
Delta Lakeside, The	44,046
Delta Pacific Landscaping Ltd	24,210
Delta River Inn, The	36,892
Delta Sales Promotions Ltd	32,934
Delta School District 37	168,065
Delta Structural Core Ltd	11,317
Demand Dispatch Services Ltd	76,816
Dempster, W C	59,665
Denet Investments Ltd	24,977
Denmont Logging Ltd	17,334
Dennis, B	18,185
Dennison Chevrolet Oldsmobile Ltd	296,456
Dennison Mfg Canada Inc	27,250
Densmore, N	40,857
Dent Construction Ltd, Jim	173,896
Derbyshire, D	65,000
Deroos, W J	48,324
Derrick Exhibit & Trade Show Services Ltd	13,144
Desktop Publishing Ltd	33,971
Desrosiers Automotive Research Inc	56,942
Dessau Inc	12,668
Devicq, M	20,313
Devine A P	10,258
Devine, M	26,586
Dewdney Area Improvement District	526,177
Dewdney-Alouette Regional Hospital District	65,247
Dexter Ratcliff Services	33,797
Dey, T	27,579
Di Bella Electric Ltd	21,255
Dialog Information Services Inc	33,631
Diamond Canapower Ltd	28,728
Diamond H Outfitters	27,359
Diamond Head Motors	16,952
Diamond Welding Supplies	23,632
Dick Co of Canada Ltd, A B	49,949
Dick, C M	22,600
Dick, R L	23,750
Dickie Ltd, A S	68,368
Dickie Ltd, H W	19,596
Dickie, N	36,809
Dicks Fire Sticks	23,089
Dickson, G	21,304
Dicksons Food Services Co	37,491
Dictaphone Canada Ltd	163,781
Dietterle, D	24,184
Digital Equipment of Canada Ltd	398,682
Digital Mapping Group	6,118,098
Digital Resource Systems (Canada) Ltd	267,555
Digitech Industries Ltd	10,512
Dignan, T	31,001
Dillingham Construction Ltd	3,037,937
Din Publications	11,278
Dionne Contracting, Glen	51,305
Direct Communications Marketing Ltd	23,728
Directions Inc	37,647
Discovery Crane Rentals Ltd	16,590

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Distacom Pacific Ltd	83,865
Distacom Paging Systems	68,390
District 69 Insurance Services Ltd	50,108
District of Abbotsford	38,942
District of Burnaby	47,282
District of Campbell River	32,857
District of Delta	25,511
District of Kent	48,617
District of MacKenzie	10,058
District of Matsqui	14,750
District of Mission	36,147
District of New Hazelton	12,778
District of North Cowichan	58,050
District of North Vancouver	23,051
District of Pitt Meadows	36,702
District of Port Hardy	30,226
District of Powell River	10,277
District of Richmond	68,624
District of Saanich	50,942
District of Salmon Arm	13,261
District of Squamish	64,288
District of Summerland	31,425
District of Surrey	883,889
District of Vanderhoof	14,290
District of Whistler	22,219
Ditmars, C	58,944
Diversey Wyandotte Inc	26,768
Diversified Ova-Tech Ltd	216,949
Dixon Trucking Ltd	20,543
Dixon, G	17,029
DKP Mailcraft (BC) Ltd	52,920
DKW Enterprises (B C) Inc	99,309
Dobbin & Sons Ltd, F A	364,771
Dobbs, F	14,545
Dobbs, L M	33,002
Dobney Foundry Ltd	41,024
Docksteader Motors Ltd, B	38,642
Docs Cartage & Storage Co (1984) Ltd	40,890
Doctors Business Centre	147,802
Dohan, P	29,831
Dolan Travel	13,404
Dolphin & Associates, R	12,249
Doman Forest Products Ltd	114,129
Doman Industries Ltd	194,599
Dome Advertising BC Ltd	263,620
Dome Hydraulics Co Ltd	10,081
Dominie Press Ltd	107,474
Dominion Creek Gold Ltd	168,660
Dominion Foresters Curling Playoffs	22,896
Dominion Steel Ltd	33,625
Domke, M	11,978
Domovich, J	22,150
Domtar Inc	971,932
Don Trucking, Gord	214,017
Donald R Wilson & Co, V	17,627
Donaldson & Associates, A R	20,344
Donaldson, J	15,425
Donaldson, L	26,251
Donau Consulting Inc	18,375
Dons Chevron	23,890
Doppler Computer Supply	22,530
Doppler Industries Inc	19,647
Dore Forestry Services Ltd	102,108
Dore River Consulting	86,228
Dore, B	18,000
Dormark Ventures Ltd	258,874
Doroshuk, L	15,415
Dosenberger Excavating Ltd	300,620
Dot Developments Ltd	44,224
Double B Gravel & Excavating Ltd	38,442
Double D Logging Ltd	48,057
Double D Water Service	76,322
Double Eagle Boat Ltd	40,182
Double H Electrical & Plumbing Supplies	33,585
Double O Contracting	23,612
Double O Forestry Services	16,682
Doucette Enterprises Ltd	18,591
Doucette Gradall Service Ltd	175,845
Douglas & McIntyre Educational Ltd	246,635
Douglas & McIntyre Ltd	12,952
Douglas Channel Resources Ltd	131,487
Douglas College	54,484
Douglas Ecological Consultants Ltd	23,936
Douglas Lake Cattle Co Ltd	26,876
Douglas Reforestation Ltd, David	13,481
Doulyns Contracting Ltd	26,220
Doust & Smith	136,897
Dove Financial Advisory Services Ltd	87,303
Dow Chemical Canada Inc	56,190
Dow, J	16,043
Dowbush, R	11,678
Dowells Moving & Storage (1982) Ltd	18,419
Dowling Associates, P J	38,989
Downtown Parking Corp Ltd	15,675
DPE International	355,310
DPZ Systems	17,716
Dragon Lake Contracting	13,954
Dragos Spring & Welding Ltd	18,497
Drake Silviculture	118,659
Draney & Sons, F E	10,473
Drayton, J	35,258
Dressler Services Ltd	69,350
Driftstone Enterprises	11,676
Driftwood Automotive Ltd	29,691
Driftwood Reforestation	208,191
Drug Information Publications	29,991
Dryad Silviculture Ltd	141,380
Duane Contracting Ltd	31,487
Dubetz & Associates, C	372,170
Duce & Associates Ltd, Norm	20,176
Ducks Unlimited Canada	47,434
Dufferin Recreation	19,208
Dufresne Contracting, Francis	20,244
Dumoulin Black	51,902
Dun & Bradstreet of Canada Ltd	21,672
Duncan & Associates Engineering Ltd	44,851
Duncan Logging Contractors Ltd	38,085
Duncan Paving Ltd	702,151
Dunkley Lumber Ltd	275,146
Dunlop-Beaufort Canada Ltd	55,021
Dunn, S	23,786
Dunsmore, D	52,839
Dunsmuir Lodge	296,129
Dunsmuir, D	25,021
Dunwoody & Co	13,042
Dupont Canada Inc	315,286
Durban, C	53,079
Dust Pro Maintenance	27,957
Dustbane Products	11,160
Dutchies Transfer Ltd	12,709
Duval & Raymond Ltd	16,627
Dyck Transfer, C	31,443
Dyck, J	18,845
Dykes, C	50,462
Dymaxion Research Ltd	27,780
Dynacor Coatings Ltd	69,463
Dynamic Construction Ltd	63,433
Dynatech Engineering Inc	44,461
Dywidag Systems International Canada Ltd	12,315
Dzogan, J	22,734
E & D Equipment Painting & Sales Ltd	33,000
E & G Trucking Ltd	11,109
E B M Industries Inc	42,362
E C S Electrical Cable Supply Ltd	51,445
E I F Sales Ltd	570,067
E J Micro Control Systems	37,022
E M C Construction Ltd	133,619
E M C Corp	109,278
E M T Consultants Ltd	13,574
E R K Logging	75,202
E S P Logging Ltd	28,341
E T Logging	12,647
E V K Forestry Services Ltd	64,965
E V S Consutants Ltd	27,497
Eagle Forest Tree Planting Ltd	55,157
Eagle Forests Products Ltd	131,159
Eagle Industries	10,920
Eagle Mapping Service Ltd	56,535
Eagle Software Inc	15,448
Eagle Valley Holdings Ltd	243,842
Eamor Pump Sales & Service Ltd	13,695
Earnshaw, S	24,944
East & West Valley Silviculture	13,862
East Chilliwack Agricultural Co-op	52,574
East End Holdings Ltd	11,104
East Kootenay Community College	14,168
East Kootenay Regional Hospital District	618,541
East Sooke Fire Improvement District	28,075
East Tchesinkut Contracting	18,093
Eastcom Industries Ltd	26,052
Eastwood & Co	18,661
Eastwood Logging Ltd	15,644
Eaton Co Ltd, T, The	20,483
EB Economics	29,843
Ebco Industries Ltd	16,089
Ebco Metal Finishing Ltd	35,745
Eberle Contracting Ltd	12,920
Echo Logging	65,758
Echo Mountain Contracting Ltd	18,557
Eckbo, E	13,000
Eclipse Associates Ltd	133,284
Eco-Concepts Ecological Services	35,423
Economic Development Association of B C	15,833
Economic Planning Group of Canada, The	29,345
Economy Mobile Radio Ltd	22,435
Edco Construction Co	1,143,297
Edge Training & Consulting Ltd	91,900
Edgemont Moving & Storage (1981) Ltd	10,995
Edgett Excavating Ltd, J R	587,948
Edgewater Improvement District	13,128
Edgeworth Construction Ltd	84,595
Edgeworth Helicopters Ltd	43,343
Edgson Grader Rentals Ltd	56,405
Edgson Trucking, Norm	50,327
Editions Hurtubise HMH Ltee	20,030
Edmonton Ambulance Authority	18,723
Eds Equipment Services	47,711
Educare	237,192
Educational Measurement Research Group	44,200
Edwards Kenny & Bray	26,368
Edwards, D	34,936
Edwards, G	38,889
Edwards, G	102,739
Eecol Electric (Sask) Ltd	346,731
EEE Systems Group Ltd	94,395
Effray, G	157,420
Egal Holdings Ltd	18,742
Egghead Discount Software Inc	23,875
Eh-Cho-Dene Enterprises	493,313
Ehrcke, A	14,976
Ehrcke, W	63,901
Eidher, E	10,301
Eisenhut Insurance Agencies Ltd	18,451
Ekeli Silverculture Contracting Inc	21,645
Ekeli, P C	15,210
Ekeroth Forestry & Contracting Ltd	183,162
Ekset Contracting Ltd	17,510
Elan Data Makers	709,822
Elastometal Pacific Ltd	109,763
Electro Systems Inc	70,417
Elgar Electric Ltd	14,518
Eligh, P	24,561
Elko Contracting	16,598
Ellehammer Industries Ltd	126,057
Elliott Ltd, R J	11,988
Elliott, B	61,083
Ellis & Associates Ltd, Grant	15,927
Ellis & Associates, R	17,042
Ellis Enterprises, C H	10,600
Ellis, G	42,444
Ellis, R	18,757
Ellison Excavating Ltd	19,741
Ellison, D R	95,848
Elmquist & Sons Trucking Ltd, J	23,557
Elsworth Bros Logging Ltd	20,037
Elterman, M F	26,870
Emblematic Jewellery Products of Canada Inc	94,928
Emco Supply	12,082
Emcon Services Inc	5,107,020
Emerald Forest Tree Planting Corp	150,065
Emergency Assistance	81,188
Emergency Health Services Commission	414,826
Emergency Social Services Directors Training	13,680
Emery Electric Ltd, E H	23,956
Emery, C	26,784
Empire International	10,043
Empire Shirt Ltd	44,167
Empress Hotel, The	13,320
Enameltec Porcelain Industries Ltd	301,889
Enc Contracting	42,183
Enercell Technologies Inc	11,238
Enercorp Instruments Ltd	26,044
Enersystems Management Consulting Ltd	1,326,104
Engelhard Industries of Canada	16,440
Engstrom, L & Engstrom, D	10,514
Enka Resources Ltd	46,569
Enright & Associates Inc, C T	124,651
Enriquez, A A, Dr	39,188
Enroute Card	422,164
Ensign Chrysler Plymouth Ltd	521,069
Ensign Lease Ltd	13,159
Enso Forest Products Ltd	1,351,842
Enso Forest Products Ltd & West Fraser Mills Ltd	624,863
Enterprise Development Centre, The	10,675
Envirochem Services	25,683
Envirocon Pacific Ltd	20,778
Environics Research Group Ltd	11,500
Environmental Sciences Ltd	108,569
Enviroscience Products	17,493
Envirotech Communications	78,696
Epic Data Inc	13,462
Epic Systems Corp	50,282
Epps Hoe Rental Ltd, Gerry	15,259
Epson Canada Ltd	912,041
Epton Industries Inc	12,501
Erasmus, J	20,128
Ergo Design	25,989
Ergotech Inc	16,204
Erickson, D	26,717

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Erin Valley Enterprises Ltd	54,845
Ernest Agencies (1988) Ltd	37,309
Ernies Grading	71,183
Eron Contracting Ltd	16,011
Erta Contracting	35,431
Escom Marketing	45,290
Essa Environmental & Social Systems Analysts	40,780
Esselink, L	10,291
Esso Minerals Canada	25,000
Estey Engineering Ltd, D R	117,236
Estlin Air Services Ltd	153,931
Eugene, P	18,163
Evans Construction, V B	13,394
Evans Ford Mercury Sales Ltd, Ken	12,179
Evans Products Co Ltd	958,820
Evans, L	53,238
Evans-Atkinson, E	39,366
Evergreen Insurance Service Inc	27,073
Evergreen Sportswear Manufacturing Ltd	34,821
Evergreen Treeplanting Co-op	501,719
Everitt, M W	40,373
Evis, C	25,579
Evro Enterprises Ltd	138,006
Ewert, P W	115,523
Ewing Media Services	12,500
Examiner, The	19,731
Excel Van & Storage Ltd	15,478
Exchange Teachers Reimbursements	13,638
Executive House Hotel, The	11,927
Exeter Building Components Ltd	18,143
Expo 86 Corp	112,795
Expocrete Concrete Products Ltd	15,341
Exposystems Canada	69,206
Express Editorial & Graphics Ltd	84,972
Express International Travel (Prince Rupert) Ltd	24,820
Express-Bugle/Courier	11,159
Exton & Dodge Surveying Ltd	32,356
Eyes Multi Media Productions Inc, The	57,000
Eze Brew Coffee Service (V I) Ltd	14,920
F B K Forestry Services	240,314
F D I Forest Dimensions Inc	217,210
F E R Enterprises Ltd	48,531
F I R S T Forest Industries Resources Support Team	18,860
F S I Culvert Inc	363,152
F T C Forestactics Ltd	31,799
F T C Leisure Center	11,805
F W D Contracting	35,067
Facs Records Centre	153,503
Facs Records Centre Inc	12,526
Faddis, G	38,637
Fagan Trucking, R	56,235
Fair Trial Farm Ltd	86,128
Fairfield Computer Services	64,171
Fairwind Construction Products Ltd	16,439
Falcon & Fleet Information Inc	38,500
Falkins McIntosh Reed & Stenhouse	221,885
Falkowsky Enterprises Ltd	21,594
Falloon, J	44,102
Falo Contracting	37,438
False Creek Industries Ltd	53,200
Far-Ko Contracting Ltd	303,251
Farem Construction	14,179
Farko Contracting Ltd	91,809
Farley, R V	74,350
Farm Income Assurance Indemnities	25,237,727
Farrell Instruments Inc	26,408
Farris Vaughan Wills & Murphy	324,442
Fast Septic Service	38,142
Fast, J	16,020
Favel Enterprises Ltd	43,652
Favell, P	34,455
Fawcett Bros Co Ltd	80,170
Fawcett, R	58,371
Fawdrey, S	13,343
FBM Consulting Enterprises	26,657
Feagan, H	18,352
Fedderlys Construction Services Ltd	19,064
Federal Business Development Bank	27,193
Federal Express Canada Ltd	20,056
Federated Co-operatives Ltd	917,626
Fediuk, G	15,158
Fedorchuk, B	11,073
Fel Computing	15,148
Felker Lake Ranch Ltd	16,763
Fellers, V	28,095
Fenco Lavalin Corp	624,501
Fennell, M	10,207
Fenning, D	16,266
Ferbey & Pothecary	25,875
Ference & Associates Ltd, Don	33,940
Ferguson Laboratory Ltd, J P	98,914
Fern Enterprise	12,886
Fernie Office Maintenance	25,229
Fernie School District 1	822,299
Ferranti-Packard Electronics Ltd	134,118
Ferris, J A J, Dr	19,622
Ferry Tickets	63,003
Feuz, K	36,096
Fiala Bonner & Associates Ltd	35,361
Fidler, L	17,829
Fiedler Bros Contracting Ltd	276,663
Field Aviation Co Ltd	139,574
Field Aviation Parts Sales Ltd	41,101
Field Contracting, Merril	19,852
Field Investment Ltd	126,438
Fielding, G	37,380
Fields Welding & Industrial Supplies Ltd	10,922
Fieldstone Resources Ltd	251,502
Fikus, J	25,223
Financial Post	22,841
Finks Sawmills Ltd	16,455
Finlay Forest Industries Ltd	2,218,423
Finn Corp	24,601
Finning Ltd	384,113
Fiorentino Bros Contracting Ltd	90,973
Fire Bug Contracting	44,695
Fire Commission Fees & Expenses	16,402
Fireflex Manufacturing Ltd	121,460
Firegate Silvicultural Services Ltd	171,216
Firestone Canada Inc	39,623
Firestone, J	20,770
Fireweed Enterprises	50,657
Fireweed Forestry Services Ltd	118,298
First Choice Manufacturing Ltd	283,433
First Choice Travel Ltd	11,463
First Citizens Fund	11,604
First City Capital Ltd	16,782
First City Trust	48,432
First Day Film Corp	47,432
First Heritage Savings Credit Union	13,608
First Image Production Ltd	75,563
Firstclass Systems	56,617
Firth, P	27,407
Fischer, H	17,799
Fish, G	10,542
Fisher Construction Corp, Paul E	54,349
Fisher Scientific Ltd	315,635
Fisher, L S	49,821
Fisher, P	22,654
Fisons Western Corp	106,448
Fitzgibbon, A	11,058
Fitzhenry & Whiteside Ltd	138,333
Fitzsimmons Trucking, Neil	34,071
Five Star Management Ltd	220,000
Five Star Systems Ltd	101,000
Flacks Bakerview Kelp Products Inc	24,870
Flag Chevrolet Oldsmobile Ltd	1,359,026
Flagstaff Engineering	11,852
Flanders Group	52,000
Flanz, A	46,139
Fleck Bros	1,264,975
Fleming Express Press	445,650
Fleming Printing Ltd	439,274
Fleming, T	88,449
Fleming, W	10,219
Fletcher Challenge Canada Ltd	3,909,689
Flightcraft Inc	14,209
Flightsafety Canada Ltd	145,586
Flightsafety International	71,207
Flintstone Concrete	17,141
Flow Laboratories Inc	23,633
Flynn Bros Publishing Ltd	199,583
Flynn Contracting Ltd, Lloyd	31,026
Flywest Air Ltd	14,644
FMR Translations Services Ltd	25,240
Foden, P	13,790
Foehnhill Consulting Inc	89,355
Foisy Automotive Service Ltd	15,234
Folden Agency, Norm	10,792
Foley, K	12,681
Folklore Contracting	25,921
Folklore Enterprises Ltd	359,178
Folklore Reforestation	33,952
Fontaine, J	19,589
Foote, M C	60,019
For-Age Services Ltd	90,308
Force Four Productions Ltd	84,857
Ford Logging Ltd, Gordon	16,993
Foremost Fencing	19,183
Foresil Enterprises Ltd	188,332
Forest Chain Saw Ltd	56,752
Forest Engineering Research Institute of Canada	168,405
Forest Engineering Services	30,179
Forest Floor Contracting	104,318
Forest Industries Flying Tankers Ltd	204,715
Forest Lake Contracting	19,083
Forest Technology Systems Ltd	908,187
Forestworld Inc	13,275
Forge Contracting Ltd	14,439
Forgis Resource Consultants	57,692
Forhunt Services Ltd	12,392
Forintek Canada Corp	28,250
Forma Scientific Inc	14,482
Formis	105,396
Formula Contractors Ltd	527,868
Forrest Contracting, R	286,455
Forrest Gray Lewis & Gillett	44,361
Forsberg Enterprises Ltd	34,799
Forsite Consultants Ltd	196,022
Forsyth & Co Ltd, A J	60,611
Forsyth Grading Ltd	36,266
Fort Heavy Hauling Ltd	10,447
Fort Micro Systems Ltd	10,726
Fort Nelson School District 81	147,651
Fort Nelson Texaco & Tire Service	10,037
Fort Nelson-Liard Regional Hospital District	177,499
Fort St John Co-operative Association	22,348
Fortech Consultants	124,235
Fortier Contracting, L	21,500
Fortier, L	23,957
Fortin Contracting, R M	13,709
Fortran Traffic Systems Ltd	842,110
Forum Consulting Group	129,322
Forwood Forest Products Inc	13,390
Foryx Forests Consultants Ltd	45,413
Fosbery Bros Enterprises Ltd	53,063
Foster, M L W	33,750
Fotoprint Ltd	546,088
Foundation For Immune Diseases	15,000
Four Seasons Hotels Ltd	16,365
Fowler Trucking, C	18,269
Fowles, J	43,700
Fox Ford Sales Ltd	26,645
Fox Sand & Gravel, G	293,704
Foxs Transport	15,358
Foxview Management Ltd	12,257
Frame Enterprises	30,466
Framst, C E	16,016
France Contracting Ltd, J	27,298
Frank Ltd, Ronald J	11,336
Frank Services, Ken	32,998
Franklin Welding Ltd	15,989
Franko, L	16,700
Frankson, H	32,596
Fraser & Associates, V M	83,742
Fraser Canyon Transport Ltd	24,400
Fraser City Installations	106,164
Fraser Lake Excavating Ltd	49,526
Fraser Lake Sawmills Ltd	116,291
Fraser Reforestation Inc, D	582,126
Fraser River Harbour Commission	102,750
Fraser River Pile Driving Co Ltd	178,233
Fraser Stationers Ltd	37,249
Fraser Valley Refrigeration Ltd	13,988
Fraser Valley Regional Library	184,429
Fraser Valley Steel & Wire Ltd	195,551
Fraser, A	14,629
Fraser, L	10,313
Fraser, R	33,025
Fraser, S	10,893
Fraser, W	32,526
Fraser-Cheam Regional Hospital District	455,792
Fraser-Fort George Regional Hospital District	867,807
Frazer, D & Leman, C	25,005
Frederick, E N	32,500
Freds Garbage Service	12,209
Free Form Woodwork	64,451
Free Spirit Ventures Inc	11,426
Free-Lance Contracting	24,660
Freeman, T	19,095
Freeway Plymouth Chrysler Ltd	38,426
French Language Resources Ltd	11,774
French, T	19,603
Freundlich & Associates, R	11,612
Fricia Construction Inc	65,437
Friesen & D Friesen, C	42,787
Friesen Equipment Ltd	28,853
Friesen, B	95,108
Friesen, F	10,188
Friesen, I A	16,034
Friesen, J H, Dr	12,639
Friesens Excavating Ltd	19,167
Frisco Bay Industries of Canada Ltd	29,753
Fritsch & Associates Ltd	13,002
Froese Trucking Ltd, Vic	149,570
Frolek Contracting	28,774
Frontier Automotive Services	48,995

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Frontier Chrysler Ltd	55,830
Frontier Consulting Ltd	43,413
Frontier Equipment Ltd	33,041
Frontier Fencing Ltd.	11,325
Frontier Helicopters Ltd	2,910,150
Fru, D	26,668
Fruili Enterprises Ltd	41,425
Fry, A	54,736
FTG Data Systems	15,412
Fudge, S.	25,442
Fuhr, J	20,325
Fuhriman Contract Fencing, Dale	13,292
Fuller, D	16,995
Fuller, G	52,227
Fuller, G C E	14,026
Fullerton, S J	2[illegible],259
Funk Signs Inc	35,775
Furniture King Ltd	12,827
Future Shop	110,318
Futureground Management Services Ltd	108,245
FVAA Research	21,782
FWL Professional Computer Centre of Edmonton Ltd	16,319
G & C Pressure Wash Ltd	13,440
G & C Products Ltd	46,392
G & G Logging	19,976
G & L Excavating Ltd	59,995
G & M Cedar Ltd	63,653
G & W Trucking	24,945
G B C Canada Inc	36,318
G B F Technical Forest Services Ltd	445,537
G E Canada Inc	25,995
G E D Testing Service	54,038
G F Ready-Mix Concrete Co Ltd	19,251
G H Business Machines Ltd	27,737
G K System Resolutions Ltd	30,123
G M Forestry	54,019
G M L Paging & Communication Ltd	50,570
G M Machinery	45,048
G P L Treatment Ltd	97,472
G S C Data Corp	12,095
G T E Sylvania Canada Ltd	134,213
G T G Contracting Ltd	159,612
G T Publishing Services Ltd	225,805
Gabriola Fire Protection District	91,575
Gadsby, S	21,960
Gaffney, H	20,620
Gage Distribution Co	1,391,269
Gagne, J.	18,355
Gagne, R	14,062
Gaines Construction Ltd	14,800
Gale, C	10,852
Galena Contractors Ltd	26,168
Gallant Trucking Ltd	72,762
Gallaudet University Press	19,225
Galli Holdings Ltd	49,861
Galloway Lumber Co Ltd	167,994
Galloway, A	23,153
Gamache & Sons Logging Ltd, P	52,744
Gamco Consulting Services	76,786
Gandalf Data Ltd	264,407
Ganson Contracting Ltd, J	18,024
Gardiner, D.	12,229
Gardiner, D N	47,950
Gardner, D R	28,663
Garibaldi Building Supplies Ltd	15,212
Garibaldi Park Services	14,212
Garling, D	27,471
Garneau, K	18,539
Garner Bros Cariboo Ltd	23,244
Garrett General Aviation Services Co	113,512
Garrys Crane Service	14,080
Garside Displays Ltd	44,611
Garton & Harris	15,489
Gassoff Contracting, Ken	46,823
Gastown Post & Transfer	13,617
Gates Lake Construction	155,196
Gates, G	52,542
Gateway Insurance Services Ltd	24,699
Gateway System Services	61,969
Gatineau Forestry Ltd	74,637
Gaults	121,943
Gauthier Computer Consulting	46,177
Gavard, K	20,972
Gay, I V.	14,464
Gear-O-Rama Supply	13,144
Gear-O-Rama Supply Chetwynd Ltd	16,910
Gear-O-Rama Supply F S J Ltd	66,504
Geddert, R.	32,000
Geddes Contracting Co Ltd	30,320
Geddes Ford Mercury Sales Ltd	22,439
Geddes, C	27,676
Geddes, D.	19,659
Gee & Dee Enterprises	18,522
Gee, E	13,329
Geecoe Generator Servicing Inc	10,380
Gelco Express	375,468
Gelco Express-Same Day Services	30,515
Gellings Enterprises Ltd	61,539
Gem Computer Systems Ltd	34,296
Gemini Press Ltd	24,483
Gemini Technical	100,005
Gendall, B	14,247
General Chemical Canada Ltd	1,293,109
General Paint	816,821
General Treeplanting Ltd	230,875
Generous Electric Ltd	30,463
Genes Paving	31,581
Genesis Microtech Inc	28,336
Geneva Language Institute Ltd	58,453
Genie Productions Inc	23,299
Gentech Engineering Inc	22,831
Gentile, V	18,594
Genton, P	15,749
Gentry, L & Gentry, E & Gentry, T	21,795
Geodimeter of Canada Ltd	77,964
Geonics Ltd	20,925
George & Son, Will	10,234
George, E	20,975
Georges Gradall Service Ltd	40,024
Geotex Consultants Ltd	49,978
Gerber, E	23,557
Gerex Developments Ltd	41,098
Gerrys Power Digging Ltd	11,134
Gerrys Trucking	77,624
Gerstel, M	16,489
Gescan Electrical Distributors	213,210
Giammarino, R	46,651
Gibb Enterprises, Mark	223,989
Gibbs Logging Ltd	18,194
Gibco Canada Inc	15,684
Gibson Contracting Co Ltd	48,465
Gibson Holdings	16,878
Gibson Pass Resorts Inc	11,332
Gibson, G	46,163
Gienger Contracting Ltd	31,566
Giersiepen & Brown Falling Ltd	12,050
Giesbrecht Development Ltd	232,377
Gietz Management Consulting	39,768
Gietz, W	27,387
Gilbert, N	24,973
Gilham Contracting Ltd, S M V	266,421
Gillen, R	82,785
Gillett, K	24,462
Gillette Canada Inc	26,186
Gillette Forestry Services	25,000
Gillies Bay Improvement District	30,558
Gillis McKechnie Watt	10,808
Ginn & Co	1,614,723
Ginther, K	36,326
GIS 89	15,720
Giscome Contracting Ltd	27,532
Gitanyow Contracting Ltd	21,445
Gitlakdamix Band Council	14,096
Giusti & Chamberlain	12,972
Glaspie, J.	63,697
Glaxo Canada Inc	83,057
Glazer, S, Dr	12,054
Glazier, R F	55,127
Glen Forest Contracting Ltd	38,773
Glen Properties Ltd	286,224
Glenayre Electronics Ltd	216,440
Gleneagles Group, The	45,904
Glenlyon School Society	36,640
Glenlyon-Norfolk School Society	17,794
Glenoak Ford Sales (1983) Ltd	35,199
Glentrool Pine Ltd	81,180
Glibbery, J	11,102
Glide Consulting Ltd	15,886
Global Communication Contractors Inc	35,160
Global Fisheries Consultants Ltd	14,240
Global Forest Fire Service Ltd	124,418
Globe & Mail, The	98,469
Globe Foundry Ltd	90,101
Globe/Modern Curriculum Press	471,978
Gloslee Trucking, H	13,776
Glover Contracting Ltd	96,637
Glover, G	21,305
Gniazdoski, C	23,639
Goddard Holdings Ltd, Denis	13,770
Godkin Contracting, R & L	32,695
Godwin Trucking, H E	26,519
Goertz Ltd, Frederick	110,741
Goglin Water Services, F D	14,744
Goglin, A.	10,833
Gold Tip Management Services Ltd	20,722
Golden Raven Co-op Ltd	310,221
Golden River Corp	21,564
Golden School District 18	547,575
Golden Spruce Tree Planters Ltd	179,100
Golden Texaco Service	19,824
Golder Associates (Western Canada) Ltd	235,633
Goldfarb Consultants	25,000
Goldin, C	11,200
Goldsack, S	12,135
Goldstream Catering Ltd	10,273
Coligers	12,113
Gonzalez, J & Gonzalez, J	29,199
Good, G	25,362
Goodanetz, G	13,398
Goodfellow, G	46,328
Goodhost	14,157
Goodman Associates	18,466
Goodrich Canada Inc, B F	16,066
Goodwill, C	14,692
Goodwin Johnson Ltd	29,958
Goodyear Canada Inc	462,733
Gook & Associates, R E	19,085
Goral, Y	15,880
Gordies Delivery	19,496
Gordon Contracting, Doug	46,027
Gordon Street Construction Ltd	11,175
Gordon Trucking Ltd, Dean	152,148
Gordon, F	38,284
Gordon, J M	33,221
Gordons Fuel & Log Hauling	16,835
Gordons Pumping Services	10,460
Gormac Developments Ltd	23,751
Gorman Bros Lumber Ltd	128,920
Gorovenko, B & Wright, L	27,590
Gossage, J D, Dr	13,983
Gottschau, W E	12,878
Gough Electric Ltd	139,604
Goulet, B J	30,444
Goulet, C	18,705
Gourlay & Spencer	24,570
Gourlay, D	18,158
Gove McLachlan & Brown	324,308
Government House Account	190,878
Government of the Northwest Territories	48,710
Govett, C	26,805
Gow, F	28,694
Grade 12 Scholarship Examinations & Administration	1,585,443
Graehold Construction Corp	526,437
Graeme & Murray Consultants Ltd	161,025
Graff Diamond Products Ltd	16,041
Graff, L	44,410
Graham Apps Stowell & McLeod	38,724
Grahams Moving & Storage	61,429
Granby Reforestation	78,906
Grand & Toy Ltd	60,761
Grand Forks Curling Club	13,320
Grand Forks Ready-Mix Concrete Co Ltd	36,562
Grand Forks Rural Fire Protection District	141,633
Grand Forks School District 12	943,164
Grandview Blacktop Ltd	1,160,024
Grandy Reforestation Services	233,872
Granet Lake Logging Ltd	12,986
Grant & Smith	55,372
Grant, C	43,199
Grant, P	16,554
Graphic Controls Canada Ltd	65,234
Graphic Office Interiors Ltd	693,876
Graphic Technology Products (GTP) Ltd	10,702
Graphically Speaking Services Inc	76,317
Gratuity To Widows	607,302
Gravel Creek Enterprises	48,993
Graves, A	17,481
Gray Transfer (1983) Ltd	19,804
Gray, D	29,891
Gray, K	29,623
Gray, L H, Dr	18,359
Great Pacific News Co	219,673
Great West Life Assurance Co	5,512,125
Greater Vancouver Regional District Fire Chiefs Association	43,770
Greater Vancouver Regional Hospital District	190,772
Greater Vancouver Waste Management	14,369
Greater Vancouver Water District	484,999
Greater Victoria School District 61	1,739,419
Greaves Moving & Storage Ltd	28,918
Green Appeal	29,529
Green Excavating Ltd, C & J	16,806
Green Gold Lumber Inc	14,613
Green Gold Silviculture	14,230
Green Library Consulting Services, Debra Ltd	49,576
Green Valley Fertilizer Ltd	107,382
Green Valley Tree Planting Ltd	69,837
Green, C	15,817

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Green, R W	10,282
Green, W	29,561
Greenland Cottage Industries Society	14,180
Greenlite Traffic	69,750
Greenpeaks Holdings Ltd	50,296
Greenstone Creek Logging Co Ltd	39,102
Greer & Bridden (1976) Ltd	12,264
Greer, G	61,907
Gregson Bulldozing Ltd, Bryan	17,053
Greiner Bethell & Co	108,432
Grendus Excavating & Construction Ltd	38,162
Grennan Marketing Inc	34,059
Grewal, J S, Dr	23,030
Greyback Construction Ltd	197,924
Greyhound Lines of Canada Ltd	95,690
Grieve Motors Ltd, J	13,504
Griffin Computer Technologies Ltd	14,306
Griffin Laboratories Corp	433,293
Griffith Beddoes & Associates	26,317
Griffiths & Associates Ltd, Robert J	25,990
Grimaldi, C	10,244
Grimwood, J	15,862
Gro-Tec Greenhouse Systems Inc	10,525
Grober Contracting Ltd	13,685
Groberman, H	21,618
Groen Blasting Ltd	22,000
Groenevelt & Associates Ltd, J C C	22,758
Grondine Trucking, Ed	10,781
Groot Lumber Ltd	150,300
Ground Modeling Systems Inc	96,761
Grover Elliott & Co Ltd	28,978
Grower Loan Program	76,646
Growers Greenhouse Supplies	56,017
Grubb & Associates, C	40,887
Gryphon Productions Ltd	20,102
Guaranty Trust Co of Canada	151,230
Guardian Chemicals	11,935
Gudeit Contracting Ltd, R	11,963
Guerin Editeur Ltee	100,059
Guide-Outfitters Association of B C	12,200
Guideline Copy Centres Ltd	12,449
Guild Yule & Co	144,640
Guild Yule & Co in Trust	26,132
Guinn, Z	24,950
Gulf Islands School District 64	4,015,601
Gulf Islands Water Taxi Ltd	33,488
Gulliver, J	23,035
Gulseth Contracting (1978)	15,921
Gun Lake Contracting Ltd	32,680
Gundys News Supply Ltd	25,006
Gunoff, R	43,696
Gural, J	34,325
Gurney Contracting Ltd	94,370
Guss Contracting	66,558
Gustafsons Auto Service Ltd	10,626
Guyatt, S	12,912
Gwil Industries Ltd	18,323
Gwillim, L	12,400
H & D Contracting Inc	38,449
H & H Farms	36,257
H & H Insurance Services Ltd	32,316
H & H Welding Fabrication & Rentals Ltd	161,989
H & L Gradall Service Ltd	36,284
H & P Contracting	51,417
H & R Contracting	29,914
H & R Tire & Battery Services (1959) Ltd	12,301
H & S Drilling Inc	46,773
H B Contracting Inc	325,863
H B Custom Firewood	31,613
H C Education Health & Training Program Consultants Inc	25,303
H G Precision Balancing & Machine Ltd	16,126
H H H Holdings Ltd	15,878
H N Engineering Inc	16,254
H R Productivity Systems Group Ltd	17,515
H R Solutions Ltd	11,500
Hack, R	78,443
Hackle, R	19,523
Hadden Trucking Ltd, W	57,460
Hadley & Associates, M J	42,927
Hagens Travel Service Ltd	17,518
Hager Business Services Ltd	125,284
Hai Lake Holdings Ltd	15,688
Haiku Designs	19,685
Hajdu, S	18,712
Hakmet Ltd	32,436
Haladner, A	14,400
Halbauer & Co	16,634
Halendy, R	11,668
Halfway Ranch Ltd	31,710
Halfyard & Obyrne	61,223
Halischuk, G	14,813
Hall & Co Big Horn Manufacturing	39,085
Hall Associates Inc, G D	12,643
Hall Moore & Associates	349,410
Hall Pontiac Buick Ltd	59,356
Hall Trucking, R C	30,103
Hall, G	10,245
Hall, R	39,533
Hall, T J	14,650
Halleran, M	18,000
Hallett, B	36,330
Halliday, L	18,646
Hallin & Associates Inc, L G	41,459
Hallmark Ford Sales Ltd	21,492
Halray Logging Ltd & MacMillan Bloedel Ltd	12,111
Halston Automotive	10,752
Halvorson, F	29,586
Hamblin Heavy Hauling Ltd	21,025
Hamerston Backhoe Service, B	11,229
Hamilton & Associates Consulting Ltd, G	38,724
Hamilton Computer Sales & Rentals	136,921
Hamilton Contracting Ltd, H	13,196
Hamilton Duncan Armstrong & Stewart	39,906
Hamilton Excavating, B W	68,109
Hamilton Logging Ltd, Mike	34,495
Hamilton Ltd, Hugh	298,609
Hamilton Realty Ltd	23,811
Hamilton Trucking Ltd, Jack	118,681
Hamilton, H	54,500
Hamilton/Avnet International (Canada) Ltd	310,648
Hamiltown Farm	11,247
Hamling Lakes Contracting	79,678
Hammer Enterprises Inc	107,976
Hammond, D F	18,414
Hamp & Panas Construction Co Ltd	18,605
Handlen, C	45,286
Handley, D	23,818
Hanks, M	11,500
Hannah Consultants Ltd	52,640
Hannah Peterson & Associates Ltd	20,622
Hannas Services	13,426
Hannigan, H	29,037
Hansen Construction	18,096
Hansen Contracting Ltd, Wayne	12,067
Hansen Drilling & Contracting Ltd	208,672
Hansen Holdings Ltd, E	35,097
Hansen Holdings Ltd, J H	10,233
Hansen Trucking & Contracting Ltd, Ray	201,570
Hanson Plastics Ltd	10,459
Hanson, C L	13,926
Hanson, M	41,872
Hanson, W	76,773
Hanvelt & Associates, Robert	17,244
Happy Enterprises Ltd	141,612
Harbour Quay Chev-Olds Ltd	18,394
Harbour Towers Hotel	25,256
Harcourt Brace Jovanovich Canada Inc	560,040
Harder & Associates, P A	127,968
Harder, M	46,713
Hardy & Son Contracting Co Ltd, Al	10,955
Hardy BBT Ltd	103,970
Hardy Silvicultural Contracting Ltd	129,590
Harman & Co	81,298
Harmer & Sons Excavating Ltd	126,760
Harmonic Investments	16,973
Harper & Associates	39,988
Harper Logging Ltd	20,204
Harper Stewart Applied Informatics Inc	10,000
Harris Campbell Threlfall O'Neill	100,412
Harris Chevrolet Oldsmobile, Tom Cadillac Ltd	12,495
Harris Lanier	136,289
Harris Moran Seed Co	10,796
Harris Systems Ltd	77,847
Harris, B L	18,224
Harris, C	12,798
Harris, C L	22,925
Harris, D	20,750
Harrison Industrial Contracting Ltd	47,094
Harrison, S	42,293
Harrisons & Crosfield Pacific Ltd	41,780
Harrold Trucking Ltd, G	21,388
Harry & Williams Lake Credit Union, I	73,279
Harry O Contracting Ltd	26,914
Harrys Concrete Aggregate	56,632
Hart Drugmart	17,179
Hart Ltd, George	58,868
Hartford, G	17,370
Hartley, L	31,759
Hartmoor Productions Inc	17,300
Hartnell, S	10,510
Harvey & Associates, J P	16,167
Harvey Research Ltd	40,181
Harvey, R B	24,623
Harvey, W	58,324
Harveys Distributors	10,108
Hassler, A V	11,175
Hat Lake Logging Ltd	749,000
Hatch Woodlands Ltd	137,914
Hatchard Contracting Ltd, R B	152,012
Hathaway Associates Ltd, C Thomas	73,647
Hatter Fahlman & Thompson	19,485
Hatts Cleaning & Maintenance	28,245
Hauber, A	49,339
Hauber, B	68,979
Hauber, E	57,017
Hauer Bros Lumber Ltd	81,560
Havlovic, D	22,528
Hawes, M	11,107
Hawk Forest Enterprises Ltd	11,260
Hawkes Consulting, M S	24,663
Hawkeye Holdings Ltd	56,782
Hawkeye Reforestation Ltd	266,460
Hawkins Trucking, P A	14,782
Hawkins, D	12,885
Hawkins, P E	35,356
Hawryluk Construction Ltd	65,798
Hay Management Consultants	38,922
Hayashi, W	23,159
Hayden, E	10,008
Haylock Brothers Paving Ltd	276,719
Hayward & Associates Ltd, Ian	15,352
Haywards Thomson & Irving	17,087
Hazeldine Press Ltd	511,033
He & Ha Trucking Ltd	54,560
Health Care Diaper Inc	19,901
Healthco Canada Ltd	18,537
Hean Wylie Peach De Stefanis	11,225
Hearing Aid Supplies	155,546
Heartland Research & Development Corp	11,800
Heartwood Joinery	24,548
Heath (Canada) Ltd, D C	789,904
Heath/Zenith Computers & Electronics	506,177
Heather Power Tool Ltd	13,064
Heaton, E	18,482
Hebert Construction Ltd	29,903
Hecate Logging Ltd	60,735
Hedley Improvement District	24,875
Hedlund Contracting	118,238
Hedlund, R	95,121
Hees Trucking, W	111,519
Heiman & Associates, G A	20,915
Hein Holdings Ltd, Larry L	30,752
Heinkel, R	11,650
Heino, J	20,657
Heinzelman Paving Ltd	79,920
Hejira Consulting	11,160
Helcermanas-Benge Inc	16,197
Helijet Airways	117,404
Helix Software	35,910
Helkenberg Trucking, Dave	17,776
Heller Computer Systems	33,013
Hellyer Services Ltd	131,535
Helm Transfer	20,281
Helmer Construction Ltd, Max	652,991
Helsley, R	15,375
Hemlock Printers Ltd	1,414,108
Hemp Creek Ranch	30,853
Hendry, J, Dr	22,733
Hendy Marketing Services Inc	35,641
Henke Contracting, Wayne	83,011
Henke, S L	20,725
Henrich Graphic Design &, Soren Illustration	10,079
Henriksen, F	11,298
Henry, A	10,471
Henry, M	19,649
Henson Bulldozing Ltd	89,229
Hepburn, J	12,500
Herbertz, H & Waldstein, B & Abrakat, B	40,424
Herchak, R	14,059
Hercules Tire Stores	59,811
Heringa, R	55,389
Heritage Chevrolet Oldsmobile (1987) Ltd	648,965
Heritage Office Furnishings (Victoria)	1,474,944
Heritage Office Furnishings Ltd	418,860
Herman Log Sales Ltd & Skagit Logging Ltd & Moon Logging Ltd	109,178
Herman, F	17,500
Herman, R	29,450
Hermann, D R	20,200
Hermsen Construction Ltd	51,214
Heron Systems Management Ltd	32,596
Herrington, C W	48,350
Herron, L J	20,034
Hesco Holdings Ltd	12,000
Hewat Repairs Ltd, Wilf	13,711
Hewitt Co Ltd, George H, The	99,268
Hewitt, D	14,628
Hewlett-Packard (Canada) Ltd	935,268
Heydon, R	54,880

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Hi Point Data	22,299
Hi Signs Manufacturing Ltd	11,263
Hi Way Enterprises	101,140
Hi-Cube Storage Products	38,694
Hi-Gro Silva Nursery Ltd	369,161
Hi-Line Aluminum Welding Ltd	94,974
Hi-Performance Motor Sports	15,117
Hickok Media Productions, Kate	29,943
Hicks, M	47,621
High Country Industries Ltd	93,000
High Country Log Works Ltd	153,495
High Country Marine Ltd	15,099
High Country Paving Corp	15,052
High Country Pole Fences Ltd	69,362
High Gloss Editing	10,800
High Grade Contracting Ltd	215,218
High Mountain Tree Planters Ltd	12,873
High Tree Services Ltd	143,476
High-Line Aviation Ltd	13,235
Highland Electric Ltd	34,704
Highland Helicopters Ltd	1,736,201
Highland Masonry Ltd	315,079
Highland Technical Services	27,854
Highland Van & Storage Co	24,052
Highlands Irrigation Ltd	34,003
Highrigger Forest Management Co	40,208
Hildebrant, B	13,090
Hill Contracting, Lane	15,183
Hill Security Van Lines	22,593
Hill Travel Ltd	29,749
Hillaby, L D	35,389
Hillary, W	15,290
Hillbank Gravel Supplies Ltd	20,094
Hillier International Ltd	61,117
Hills Health & Guest Ranch, The	21,859
Hillside Excavating Ltd	22,702
Hillside Logging Ltd	104,098
Hillside Printing & Quick Copy	256,456
Hilltop Sales & Service Ltd	10,127
Hilti Canada Ltd	19,783
Hilton Photo Supplies Ltd	10,827
Hinz & Associates, D B P	35,550
Hipp Engineering Ltd	39,291
Hira, R R	39,206
Hiram Enterprises Ltd	67,619
Historic Transportation Centre	61,270
Hitec Steel Construction Ltd	124,026
Hives, A	34,495
Hjerpe, R A	51,147
Hoban Construction Ltd	241,864
Hoban Trucking, C	134,115
Hobenshield, D	98,469
Hobson Appraisals Ltd	53,558
Hoda Enterprises Ltd	29,431
Hodge, D	15,846
Hodgins, B	37,363
Hoechst Canada Inc	72,207
Hoefsloot Trucking, A & W	16,603
Hoefsloot, A F	18,117
Hoffmann-La Roche Ltd	93,218
Hogan, D	73,467
Holdsworth, C J	15,600
Hole Holdings, B	18,951
Holiday Inn	24,689
Holiday Luggage Inc	45,854
Holland, R H	18,637
Holley, B	51,413
Holley, D	55,290
Holleys Trucking	10,911
Hollinger Corp, The	10,265
Hollinger House Ltd	16,213
Hollingworth, B	19,221
Holman, M T	10,396
Holmes, H	46,879
Holms, E	20,025
Holosko Enterprises, D W	15,040
Holt Rinehart & Winston of Canada Ltd	355,559
Holvick, B	33,242
HOM Health Operations Management Ltd	155,786
Homalko Indian Band	10,769
Home Support Joint Adjustment Committee	10,000
Honeyman, R	20,230
Honeymoon Bay Improvement District	64,823
Honeywell Ltd	28,972
Hong, W	20,703
Honing, B	56,144
Honor Honda & R V Sales	17,350
Hope Contracting Ltd, Gerry	65,398
Hope Gravel Supply	58,454
Hope Heinrich & Hansen	12,139
Hope Machine Shop (1981) Ltd	13,659
Hope Princeton Service	16,817
Hope Recreation Ltd	23,729
Hope School District 32	870,393
Hope Search & Rescue	11,115
Hope Septic Tank Service	12,713
Hope, G D	24,511
Hope, H A	19,051
Hope, W	21,775
Hopper, D	33,085
Hopper, G R	37,119
Horizon Air (1986) Ltd	183,199
Horizon Helicopters Inc	207,684
Horizon Research & Evaluation Affiliates	68,759
Horner, G	12,627
Horning, D	22,820
Horovatin Enterprises	10,687
Horsefly Bay Contracting	23,162
Horsefly Service Ltd	10,910
Horsman & Son Ltd, E B	34,529
Horvath, A	23,259
Hoskin Scientific (Western) Ltd	122,495
Hoskins Ford Sales Ltd	69,822
Hot Wrench Inc	16,185
Hotel Georgia	14,002
Hotel Vancouver	25,584
Hotvedt Trucking, Reg	38,392
Hough, K	48,531
Houghton Mifflin Canada Ltd	285,921
Houghton Software Systems	37,867
Houle Electric Ltd	89,903
Houlind Ltd, N D	20,104
Hourigan, E	39,564
Houston Co-Operative Marketing Association	23,609
Houston Department Store Ltd	10,804
Houston Forest Products Ltd	495,587
Houston Gradall Service	177,312
Houston Transfer Ltd	18,470
Houston Trucking, R	24,186
Houston, G H	52,847
Howard Society of B C, John, The	18,400
Howarth, G	16,660
Howe Associates Ltd, Thomas	49,488
Howe Institute, C D	11,955
Howe Sound School District 48	445,256
Howe, J	150,034
Howell, D	49,227
Hower, H	85,824
Howett, F	15,667
Howies Marine Service Ltd	27,566
Howitt, W	17,562
Hoy Trucking, Allen	19,093
Hub City Paving Ltd	702,588
Hub Excavating	68,307
Hub Fire Engines & Equipment Ltd	52,080
Huber Farm Equipment Ltd	12,096
Hudson Bay Construction	109,869
Hudson, R	33,013
Hughes Industrial Training Group, H	21,896
Hughes, C L	39,789
Hughes, K	20,991
Hughes, M	49,500
Hughes, T R, Dr	12,918
Hughes, W	13,816
Hughes-Owens Inc	107,026
Hughson & Co Ltd, W C	12,900
Hull & Sons Contracting Ltd, D	165,249
Hull Trucking, G	76,798
Huls, D L	45,643
Hume Enterprises, G & J	15,714
Hume, C	16,702
Hume, K	16,461
Hummel Contracting Ltd, A	26,395
Humphrey, W	16,828
Humphreys, C	24,653
Hundal, A	10,977
Hunter Co Ltd, John	43,945
Hunter Trucking, John	18,640
Hunter, C	26,117
Hunter, D	13,746
Hunter, R	12,330
Hunter-Dunn Business Services Ltd	13,796
Hurkens, R	38,841
Hurmuses, P	33,081
Husband, B	20,745
Husby Forest Products Ltd	387,120
Huscroft Ltd, J H	113,157
Huscroft, M	45,572
Husky Marine Towing Ltd	14,800
Husky Oil Marketing Co	2,755,451
Husky Transport Ltd	22,592
Husky-Valley Service	17,300
Huston Electric, Boyd	37,142
Huston Trucking Co Ltd, Gordon	36,784
Hutchinson, G	41,306
Hutchinson, S	15,281
Hutton, C	13,714
Hutton, K E	12,188
Hutton, R L, Dr	13,180
Hy-Com Communications Ltd	505,711
Hy-Pro Contracting Ltd	65,633
Hyatt Regency Vancouver	29,740
Hybrid Nurseries Ltd	927,809
Hylands Chevrolet Oldsmobile Cadillac, M Ltd	51,767
Hypower Systems Ltd	10,165
Hyslop, R	39,324
Hytest Timber Ltd	218,155
I & C Enterprises Ltd	12,618
I & I Construction Ltd	249,886
I & I Enterprises Ltd	10,286
I & I Forestry Ltd	238,582
I B I Group	10,000
I B M Canada Ltd	8,064,021
I C G Liquid Gas Ltd	173,441
I C N Canada Ltd	85,866
I E C Collaborative Marine Research & Development Ltd	34,346
I G A Foodliner	10,616
I L S Communications	11,958
I M M Enterprises Ltd	11,229
I M W Compressors	10,148
I M W Industries Ltd	60,205
I Med Oxygen Ltd	781,777
I P L Inc	103,922
I P S Information Processing Services Inc	14,490
I S T Inc	17,292
I T T / R A E Industrial Electronics	137,839
I-Tek Automotive Ltd	23,887
ICI Pharma Inc	10,980
Ideal Fasteners Ltd	19,896
Identicard Ltd	407,703
Idera Films	35,693
Idexx Corp	26,852
IFC International Financial Centre Society of Vancouver	211,643
Ignas Contracting	120,127
Image Media Services Ltd	182,765
Image West Photography	18,216
Impact Audio Visual Ltd	61,214
Impact Communications Ltd	38,848
Imperial Evergreen Casket Corp	17,590
Imperial Forest Tree Planting Inc	113,417
Imperial Oil Ltd	7,041,118
Imperial Optical Canada	14,052
Imperial Parking Ltd	30,798
Imperial Paving Ltd	1,849,552
Imperial Tree Planting Inc	20,652
Imperial Truck & Coach Works Inc	25,395
Independent Bulldozing Ltd	15,023
Independent Industrial Supply (Terrace) Ltd	25,946
Independent Petroleum Association of Canada	10,000
Index Technology Corp	137,072
Industrial Equipment Co Ltd	20,136
Industrial Forest Management Corp	248,112
Industrial Forestry Service Ltd	2,178,650
Industrial Reproductions Ltd	63,672
Industrial Scales Ltd	27,189
Industrial Wire & Iron Works Canada Ltd	12,240
Infatrend Consulting & Management Group Inc	14,280
Info Globe	24,660
Informat Services Inc	36,580
Information Services Vancouver Society	20,966
Informer Computer Terminals of Canada	41,889
Infosat Telecommunications Ltd	48,592
Infotrend Consulting & Management Group Inc	20,160
Infrascan Inc	62,388
Infrastructure Management Services Ltd	34,167
Inglis, J	29,466
Ingram & Bell Medical	63,679
Ingram & Bell Scientific	121,242
Inland Aggregates Ltd	62,289
Inland Alcare Inc	31,381
Inland Auto Centre Ltd	11,341
Inland Contracting Ltd	1,703,486
Inland Natural Gas Co Ltd	100,252
Inland Security Ltd	30,329
Inland Timber Management Ltd	213,270
Inlet Industrial Coatings Ltd	26,579
Inmates Earnings	15,255
Inn at the Water Resort Ltd, The	10,994
Innes, D, Dr	10,890
Innomed Christie Group Ltd	12,673
Innotech Aviation Ltd	169,235
Innova Envelope	700,810
Innovative Office Systems Corp	57,676
Inselberg, A	50,514
Instabox Vancouver Ltd	10,019

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Instant Road Repair	32,067
Institut Armand-Frappier	613,748
Institute of Chartered Accountants of B C	13,463
Instron Canada Ltd.	85,053
Insurance Corp of B C.	2,154,549
Intata Logging Ltd	37,128
Integrate Creative Services Ltd	39,278
Integrated D P Supplies Ltd	139,183
Integrated Silviculture Services Ltd	458,086
Integrated Solutions	37,331
Intelsoft Service Ltd	56,428
Intensive Forest Management Services Ltd.	16,605
Intensive Forestry	17,497
Inter Act Public Policy Consultants Ltd	51,303
Inter-Image Advertising Inc.	182,696
Inter-Isle Construction Ltd.	74,897
Inter-Trade Canada Ltd	49,194
Intera Technologies Ltd	364,031
Interact Consultants Ltd.	17,243
Interag Group	54,612
Interest on Intestate Estates	1,877,996
Interest on Public Debt	607,179,875
Interest on Student Loans	4,224,299
Interest on Suitors Fund Deposits	6,418,660
Interest Paid on Revenue Rebate	650,645
Intergraph Canada Ltd.	496,489
Interior Armoured Escort Co Ltd	15,200
Interior Electronics Ltd	10,439
Interior Gradall Ltd	89,512
Interior Motorcycles	66,635
Interior News, The	12,346
Interior Reforestation Co Ltd	168,388
Interior Roads Ltd.	8,632,557
Interior Scaling & Consulting	46,487
Interior Security Patrols	20,945
Interior Spring Co Ltd	15,221
Interior University Society	100,000
Interline Construction Ltd	15,654
International Barrier Corp	259,990
International Briefing Associates Inc	12,555
International Environmental Monitor Ltd	10,400
International Forest Products Ltd	1,295,397
International Hearing Aids (1972) Ltd.	80,070
International Label Co Ltd	181,520
International Leadership Associates Inc	23,914
International Medication Systems of Canada Ltd	44,927
International Plastics Ltd	30,528
International Remote Sensing Surveys Ltd	27,791
International Submarine Engineering Research Ltd	15,000
International Tele-Film Enterprises	127,995
International Test Corp	487,462
International Woodworkers of America	11,368
International Wordsmiths Ltd	630,458
Interocean Systems Inc	23,059
Interpac Packaging Systems	50,623
Interprovincial Sports & Recreation Council	16,593
Interprovincial Traffic Services Ltd	339,780
Intersoft Resources Ltd	17,627
Interview Expenses	224,545
Interwest Property Services Ltd	30,930
Intra Travel Downtown	19,513
Inventec Forestry Consulting	39,803
Invermere & District Curling Club	10,624
Invermere Sales & Rentals	15,424
Inwood Trucking Ltd	29,977
Iota Construction Ltd	297,888
IPC Systems Inc	10,153
Iris Communications Inc	44,734
Irvine-Marriott	12,301
Irwin Publishing Inc	81,337
Irwin Trucking Inc, Alex	10,212
Isaac Enterprises Ltd	44,943
Isaacs, M	10,437
Isaacson, W	113,637
Isaak, M.	10,995
Iskut Band Council	29,621
Island Asphalt Ltd	615,588
Island Blue Print Co Ltd	226,622
Island Bookkeeping Services Ltd	12,490
Island Business Forms Ltd	263,655
Island Eagle Publications	17,550
Island Forklift Sales Ltd	18,769
Island Green Forestry Services Ltd	428,028
Island Highway Services Ltd	8,446,860
Island Publishers Ltd	70,993
Island Transparency Service	13,610
Island Welding Supplies Ltd	14,128
Ivancic, E	41,697
Ivanhoe Gradall Service	146,659
Ivanhoe Loader Service	59,667
Ivanisko, G	10,544
Iversen, K	13,758

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Iwasaki, C	37,517
Izony, R	41,919
J & B Contracting	38,544
J & B Excavating Co	25,367
J & C Equipment Ltd	12,677
J & D Construction Ltd	60,485
J & H Trucking (1984) Ltd	16,313
J & J Construction	105,196
J & J Gradall Services Ltd	33,591
J & J Metal Works Ltd	30,489
J & K Products Ltd	62,958
J & L Meats Co Ltd	12,642
J & L Moving & Storage	72,358
J & P Gas Service Ltd	38,757
J & R Excavating	148,160
J B C Office Services	73,234
J B Enterprises Ltd	15,072
J B Marketing of Canada	16,683
J B Office Systems Ltd	26,544
J C L Ventures	114,455
J C Wordassist Ltd	45,452
J D Micro Devices	24,255
J E C Slashing	12,593
J E Equipment Rentals Ltd	14,190
J G Info-Projex	39,845
J I Bulldozing Ltd	60,157
J J Electric	13,116
J M C Forest Maintenance Ltd	396,525
J M C Reforestation	55,024
J M J Holdings Inc	79,235
J P Enterprises	42,981
J P Trucking	24,682
J S Cataloguing & Information Ltd	21,405
J S Trucking	21,390
J T H Data Services	16,200
J T H Laser Impressions	110,598
J T S Micro Consulting Ltd	22,186
J T W Holdings Ltd	164,821
J W D Marketing Ltd	40,887
J W Sporta Ltd	109,161
Ja-Len Contracting Ltd	42,633
Jack Services, Steve	17,896
Jackman Contracting, Cliff	50,030
Jackpine Forest Products Ltd	29,763
Jackson, B & Jackson, B	24,978
Jackson Brothers Logging Co Ltd	65,191
Jackson, B	36,319
Jackson, R J	14,752
Jackson, R J	21,456
Jacobs Logging Ltd	160,274
Jacobs, D	16,477
Jacobsen Pontiac Buick Ltd	678,113
Jacobsen, J W	10,457
Jacobson Bros Forest Products Ltd	817,758
Jacobson Ford-Mercury Sales Ltd	20,069
Jade World	14,823
Jaemar Construction Co Ltd	815,675
Jaffray Logging	32,635
Jago Enterprises Ltd	57,601
Jago Trucking, Greg	29,301
Jakes Trucking	35,563
Jakubowski Contracting Ltd	30,764
James Bay Service Station Ltd	14,285
James Ltd, A E	16,132
James Rudolph & Associates Ltd	19,068
James Western Star Pacific Ltd	20,858
Jamesfield Construction Ltd	41,400
Jamieson, B	11,400
Jamieson, S R	37,884
Jamor Ventures	17,985
Janco Electric Ltd	23,865
Janitors Warehouse Enterprises Inc	34,745
Janowsky Blair & Co in Trust	50,500
Janowsky, K	13,519
Jansma Reforestation	30,078
Janssen Pharmaceutica Inc	21,985
Janzen Logging Ltd, I	326,985
Janzen, M	139,487
Japan Camera Centre	30,911
Jardine, D A	35,257
Jardine, J W	92,806
Jawl, M	26,915
Jawl, M	35,027
Jay Way Consulting	28,715
Jay-Ray Enterprises Ltd	27,150
JBL Forestry Services	13,102
Jeck, C	72,847
Jeck, L	48,398
Jeckway Landscaping (83) Ltd	32,210
Jefferson, P	16,941
Jenkins Cartage Ltd	11,039
Jennings Gardening	16,770
Jennison, S	27,835
Jensen Contracting, Phil	14,958

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Jensen Custom Grading Ltd	50,879
Jensen, R	13,225
Jenvey, S	19,316
Jepado Holdings Ltd	54,278
Jerrys Revelstoke Service Ltd	32,047
Jesse James Riggin	14,695
Jesses Moving & Storage Co.	14,820
Jetwest Business Charters Ltd	715,954
Jex-Blake, P	32,340
Jims Auto Towing	17,857
Jims Contracting	77,065
Jjm Construction Ltd	420,018
JKS Boyles International Inc	76,087
Jmaiff, M	25,675
Jocks Blasting & Son Ltd	54,382
Joe Contracting, David	79,561
Johal Trucking Ltd, Paul	44,518
Johel Bros Contracting Ltd	81,971
Johns & Associates, R L	30,344
Johns Scientific Inc	95,954
Johns Southward Glazier & Walton	60,262
Johns, H C	44,080
Johnson & Associates, Ray	13,646
Johnson & Higgins Willis Faber Ltd	20,857
Johnson & Johnson Inc	202,969
Johnson Associates Logging Ltd	11,435
Johnson Construction Ltd, E M	28,420
Johnson Contracting, R B	41,443
Johnson, A	12,095
Johnson, G	34,575
Johnson, J	52,596
Johnson, R	46,241
Johnson, S	55,384
Johnsons Automotive Repair Centre, Al	19,277
Johnston Graphic Design & Illustration, N.	13,824
Johnston Transportation Systems	16,270
Johnston, J	18,646
Johnston, K	30,872
Johnston, M.	18,186
Johnston, W	10,030
Johnstone, P L	47,134
Johnstons Backhoe Service	16,428
Jolliffe, G	32,392
Jones & Associates Ltd, C E	11,624
Jones & Fairweather	10,125
Jones Gradall Rentals, E O	15,561
Jones Kwong Kishi	49,420
Jones Leisure Products Ltd	92,558
Jones Nurseries Ltd	86,117
Jones, C	14,569
Jones, K	18,099
Jones, M	15,270
Jones, P	43,806
Jones, R E	42,344
Jones, S	17,029
Jongbloets, A.	23,573
Jordan Gall & Storrow	122,631
Jordan, M	17,233
Jorgenson-Staples Holdings Ltd	37,319
Josefs Furnishings & Upholstery	13,888
Journal of Commerce	108,224
Joy Logging Ltd.	13,871
JR Laboratories Inc	15,098
Juan Air (1979) Ltd	16,362
Juan de Fuca Environmental Consultants	18,511
Juan Jose Logging Ltd	16,755
Jubilee Texaco Service	18,367
Judd, C.	14,787
Juell, R	11,262
Julseth Contracting (1978)	29,288
Jurors Payments	788,749
Justesen Associates, H E	18,137
Justice Electronic Monitoring Systems Ltd & BI Inc	25,453
Justice Institute of B C	2,710,002
K & B Timber Co Ltd	44,700
K & C Silviculture Farms Ltd	1,134,695
K & D Logging Ltd	102,549
K & E Logging	18,005
K & L Enterprises	49,572
K & R Welders & Fabricators Ltd	67,107
K & W Trucking	24,949
K B K Holdings Ltd	14,376
K C Consulting	34,852
K C Drilling & Blasting Ltd	107,990
K C Engineering Associates Ltd	22,601
K C Logging Ltd	45,767
K C Powercraft 85 Ltd	10,432
K D M Forest Services Ltd	51,792
K M S Consulting	15,249
K M Systems Consulting	32,104
K R C Industrial Diamond Ltd	11,900
K R Excavating	78,290
K Shian Construction Ltd	105,035

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K W B Contracting Ltd	24,150
K-Byte Consulting Ltd	10,120
K-Dax Holdings Ltd	319,304
Kahan Forestry Services Ltd	17,257
Kaienell Enterprises Co Ltd	99,805
Kal Tire	175,211
Kala-Daka Maintenance Ltd	18,188
Kalesnikoff Lumber Co Ltd	51,364
Kalicum Drilling	22,888
Kallahin Surveying	10,700
Kam View Construction	22,242
Kam-Comp Micro-Systems	39,133
Kaman Bearing & Supply Ltd	34,113
Kamloops Air Services Ltd	75,777
Kamloops Book Binders	16,599
Kamloops Camera House Ltd	19,291
Kamloops Communications (1983) Ltd	35,057
Kamloops Daily News, The	40,821
Kamloops Fuel Injection Ltd	15,213
Kamloops Funeral Home Ltd	11,377
Kamloops Lincoln Mercury Sales Ltd	11,991
Kamloops Moving & Storage Ltd	26,634
Kamloops Office Equipment Ltd	23,726
Kamloops Research & Assay Laboratory Ltd	15,822
Kamloops School District 24	1,631,111
Kamloops Super Bike Centre	21,327
Kamloops Travel Centre	14,819
Kamloops Travel World Ltd	11,613
Kamloops Western Wood Products Ltd	122,703
Kamloops Wire Products (1983) Ltd	24,839
Kar-Kor Towing Ltd	17,400
Karanka & Associates, E J	16,820
Karlsson, I	47,811
Kaser, R K	11,758
Kaslo Insurance Agency Ltd	10,362
Kaslo Skid Contractors Ltd	103,377
Kasum Tractor Ltd	20,379
Katchiuk Excavating	12,164
Katchmar Construction (1982) Ltd	20,841
Katchmar Enterprises Inc	673,811
Katchuik Excavating	11,205
Kaur, K	27,840
Kaymac Logging Ltd	28,579
Kayway Salt	53,865
Kearns Carpentry	13,301
Keating, K	58,307
Keefer Laundry Ltd	1,064,233
Keehn Trucking, Ron	10,778
Keen & Associates Ltd, D H	44,213
Keen, R	10,632
Keenlyside, H S	23,478
Keirn Enterprises Co Ltd	39,815
Keis Trucking Ltd	58,152
Keith & Associates	11,629
Keith & Co Transport Ltd	22,771
Kel-Mor Enterprises	13,849
Kela Tractor Services Ltd	67,158
Keller Contracting Ltd, Norm	12,658
Kellerhals Engineering Services Ltd	28,121
Kellers Garage Ltd	69,789
Kelly Consulting, Steve	16,057
Kelly Douglas & Co Ltd	510,428
Kelly Mountain Contracting	20,385
Kelly Services Ltd	1,530,658
Kelly Trucking, Don	20,204
Kelly, B	69,047
Kelly, C	10,888
Kelly, V	77,723
Kellys Electronic World	13,155
Kelowna Daily Courier	18,393
Kelowna Flightcraft Air Charter Ltd	13,478
Kelowna General Hospital	18,729
Kelowna Plymouth Chrysler Ltd	25,904
Kelowna Stationers Ltd	71,720
Kelowna Steel Fabricators Ltd	17,117
Kelpin, D M	18,546
Kelsall Brown & Associates Inc	26,999
Kelt, G S	72,257
Kelwen Services Ltd	63,235
Kemp Concrete Products	278,128
Ken's Custom Grading Ltd	63,388
Kenar Electrical Ltd	10,134
Kendall & Sons, D	81,560
Kendall Canada	213,935
Kendall, E	10,634
Kendall, J	42,560
Kendor Textiles (1953) Ltd	48,116
Kenis, M	34,000
Kennedy & Jensen	47,390
Kennedy Travel Service Ltd	105,343
Kennedy, B	34,162
Kennedy, D	21,269
Kennedy, M	128,783
Kenny, S	47,419

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Kennys Bobcat Service	10,370
Kenoras, N	10,695
Kens Marine	11,541
Kent & Associates Ltd, H D	27,400
Kent Agencies Ltd	14,522
Kent Janitor & Maintenance	35,620
Kent, H F	19,529
Kent-MacPherson Appraisals	57,426
Kentala, E	44,325
Kentron Construction Ltd	361,828
Kenyon & Co Ltd	15,600
Keon & Menzies Consultants Inc	11,076
Kepi Contracting	26,760
Ker Priestman & Associates Ltd	110,273
Kerby & Sons Ltd, E J	67,503
Kerekes, T	21,600
Keremeos School District 16	331,318
Kerik Holdings Ltd	53,222
Kerr Construction Ltd	138,716
Kerr Contracting Ltd, Bruce	22,663
Kerr, W	128,472
Kerrisdale Cameras Ltd	145,265
Kerschbaumer Coatings Inc	208,683
Kervan Trucking Ltd	10,525
Kessler, S	10,995
Kettle Valley School District 13	567,919
Kevlon Construction Co Ltd	19,808
Key Colour Photo Lab Ltd	10,797
Key Computer Ltd	29,471
Key Pacific Publishers Co Ltd	107,642
Key Promotions Inc	24,003
Keystone Bio-Research	122,159
Keystone Business Forms Ltd	1,384,874
Keystone Supplies Co	82,986
Kiansten, P	18,862
Kidder & Associates, J	25,392
Kidston & Hemingway	20,068
Kildala Road Construction Ltd	54,343
Killam Whitelaw & Twining in Trust	84,228
Killer Software Engineering	41,817
Killiam Bay Logging Ltd	15,342
Killough, E	10,435
Kimberley School District 3	580,667
Kimco Controls Service & Refrigeration	21,656
Kimmur Forestry Consultants Ltd	288,982
Kimoff Landscaping Ltd	60,073
Kinetic Inc	47,383
King & Sons Trucking Ltd, R	20,311
King Backhoe	14,913
King Bros Ltd	1,195,407
King Sutton & Hope	13,978
King, C	11,034
King, K	32,562
King, L A	58,816
Kingfisher Sawmills Ltd	28,527
Kingman, L	46,562
Kingsfield, B	35,065
Kingsway Crane & Hoist Inc	15,128
Kinsey & Co	13,017
Kinvig, M	23,763
Kinzie, J	30,040
Kirby, W	28,554
Kirkham Silviculture Ltd	340,622
Kirkpatrick Sand & Gravel Ltd	15,010
Kirsteen, L	25,069
Kish Equipment Ltd	54,262
Kishigweb, L	28,630
Kitimat School District 80	56,114
Kitimat-Stikine Regional Hospital District	252,525
Kitos, R L	11,696
Kitt, J	41,819
Kitwanga Lumber Co Ltd	176,778
Kiwa Lumber Ltd	18,966
Klaar Construction Ltd	14,945
Klassen Consulting Services	13,598
Kleen Ltd	10,233
Kleena Kleene Trucking Ltd	57,369
Klein & Son Ltd, R F	52,294
Klockner Stadler & Hunter Ltd	37,109
Klohn Leonoff Ltd	139,797
Klonik Contracting Ltd	49,325
Klumpp & Sons Contracting	14,791
Knapik, Michael & Schoenenberger, Robert Consulting	17,000
Knappett Construction Ltd	1,156,290
Knelson Contracing, L & J	125,492
Knighthill Automotive Ltd	143,254
Knills Alarm Systems	11,321
Knock, J	48,895
Knopp, W	22,621
Knowles, M	42,337
Knutsons Industrial First Aid Services Ltd	14,780
Koch Materials Co	1,118,923
Koch Oil Co Ltd	11,102

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Koch, D	30,759
Kockx, R F	32,613
Kodak Canada Inc	1,436,570
Kode Contracting Ltd	188,732
Kodiac Flag Contracting	77,507
Kodilas Home Centre Inc	16,830
Koers & Associates Engineering Ltd	20,643
Koinonia Forestry Services	17,925
Koksilah Reforestation Ltd	88,458
Kolida Logging Ltd	48,980
Kolodinski, P	12,011
Kon Kast Products Ltd	580,270
Koning, J	66,293
Konkin, B G	10,998
Kootenay Advertiser Ltd	22,410
Kootenay Boundary Regional Hospital District	230,187
Kootenay Communications Ltd	35,786
Kootenay Forest Resources	40,387
Kootenay Gradall Service Ltd	164,002
Kootenay Livestock Association	16,070
Kootenay Office Outfitters Ltd	11,105
Kootenay Paving	102,405
Kootenay Pumping Systems (1985) Ltd	14,493
Kootenay Pumping Systems Ltd	17,295
Kootenay Savings Credit Union (Cedar)	15,886
Kootenay Tractor & Supply Ltd	23,118
Kootenay Wildlife Heritage Fund Society	72,500
Kopetski Ltd, Joe	219,545
Kopetski, M	15,945
Kopiyka Contracting Ltd	144,235
Koppers International Canada Ltd	848,321
Kornelson, J	21,462
Kornelson, R	28,730
Korobanik, T	12,503
Kortegaard, P A	20,569
Kosciuw, R	98,372
Koski & Charette Trucking Ltd	12,055
Kotcho Lake Logging Ltd	115,656
Koutsantonis, S	29,800
Kozak, A, Dr	20,669
Kozak, R A	25,628
Kozlow Lattieff Educational Consultants Inc	58,686
Kozuchar, R	35,308
Krachkowski Contracting Ltd, Bill	103,040
Kraft, P	41,552
Kratzmann, A	60,811
Kraus Construction, Rudy	17,752
Kraus, A	11,600
Krause, H	12,045
Krimmer General Contracting, Rod	22,588
Kristan Enterprises	54,562
Kristensen, K	13,041
Kristianson & Son Contractors	16,526
Kropp Trucking, Marvin	26,310
Krywonos, D	17,385
Kuc, F	17,659
Kucheran, R	29,918
Kuhl, V	42,651
Kurt the Landscaper	10,050
Kurzweil Computer Products Inc	14,611
Kusawa Contracting Ltd	439,746
Kutenai Nature Investigations Ltd	94,542
Kuwani Consulting Ltd	25,427
Kuzma, O S	69,068
Kykir/Skyeline Contractors Ltd	13,359
Kykkanen Contracting	11,463
L & A Equipment Ltd	201,352
L & H Trucking	37,664
L & L Signs Ltd	16,832
L & M Contracting	88,888
L & M Lumber Ltd	102,867
L & R Cyprus Trucking Ltd	16,454
L & S Timber & Mining Services Ltd	32,894
L & T Loading Ltd	17,130
L B Humantechs	42,550
L B Paving Ltd	575,566
L C E Co	33,015
L C Ranch	10,240
L E J International Trucks Ltd	116,285
L G L Ltd	110,197
L G S Data Processing Consultants Inc	470,589
L H B Construction	61,686
L M R C C Prison Industries	32,465
L N G Agencies Ltd	11,773
L O Enterprises	37,946
L'Industrielle-Services Techniques Inc	18,005
L-Bar Products Inc	22,210
Labelmakers West	21,971
Laborie Surgical Ltd, R	24,869
Lachance, A	47,440
Ladds Contracting	24,104
Ladner Downs	62,126
Ladysmith & District Credit Union	21,874

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Laforest, A	13,794
Lagueux, D	11,110
Laidlaw Waste Systems Ltd	24,181
Laing & McCulloch Forest Management Services	128,602
Laird Construction Ltd, W H	65,650
Laird Water Utility	23,262
Laishley, D A	13,703
Lake Auto Service Ltd	12,809
Lake City Ford Sales Ltd	288,014
Lake Cowichan School District 66	672,000
Lake Excavating Ltd	169,511
Lakeland Contracting	24,781
Lakeland Mills Ltd	263,851
Lakeman Construction	224,823
Lakes District Air Services Ltd	39,001
Lakes District Forestry Services	19,479
Lakes District Maintenance Ltd	2,403,890
Lakes District News	11,183
Lakeview Holdings Ltd	100,053
Lakewood Recreation Services	14,875
Lakewoods Forest Consulting	19,646
Lamb, D	13,514
Lambda Technology Ltd	33,775
Lamont Management Inc	12,603
Lamotte Landscaping, Murray	10,740
Lamoureux Enterprises	43,100
Lampman, R	29,781
Lanark Consulting Ltd	13,000
Lancaster, S	12,237
Lance, S	12,101
Lancer Enterprises Ltd	145,060
Land Sense Ltd	53,423
Land Tax Deferment	288,145
Lane Appraisals Ltd	11,301
Lane Enterprises Ltd	71,460
Lang, A J	22,718
Lang, J	20,728
Lang, S	19,865
Langford Fire Protection District	626,111
Langford, L	38,704
Langley Concrete & Tile Ltd	12,752
Langley Freight Lines Ltd	85,712
Langley School District 35	152,504
Langley Secretarial Services	15,500
Langston, H	12,713
Langton Trucking Ltd, Glen	35,945
Langton Trucking, Clint	33,597
Lanier Business Products Canada Inc	19,093
Lanpar Technologies Inc	111,280
Lansdowne Pontiac Buick GMC Ltd	21,425
Lantzville Improvement District	198,000
Laporte, J	14,319
Lar Bar Enterprises Ltd	23,521
Larkin, G	13,073
Larkin, P, Dr	12,166
Larkspur Biological Consultants	38,313
Larose, C	21,530
Larratt Aquatic Consulting, H M	12,645
Larrys Heavy Hauling (1984) Ltd	21,955
Larsen, A A, Dr	22,489
Larsen, L	14,140
Larson Associates, Gerry	108,571
Larson Logging Ltd, Al	14,735
Lasser, B	27,965
Latreille, R	29,423
Laudadio, S	26,122
Laughlin, A	25,968
Lavelle, A	41,416
Law Society of B C, The	115,375
Lawrence & Shaw	61,827
Lawrence & Shaw in Trust	102,100
Lawrence Trucking Ltd, Don	38,390
Lawrence, W	16,945
Lawson & Associates, J	37,778
Lawson Lundell Lawson & McIntosh	91,414
Lawson Packaging Pacific	14,577
Lawson Travel, P	90,983
Lax, L	29,380
Layden Holdings Ltd	10,121
Laynes, M & Warhurst, S	34,394
Lazar & Co, C	22,608
Lazar, F	23,980
Lazare Cohen Fisher & Gibson	43,041
Le Duc, C	10,515
Le Noury, R	46,700
Lea & Consultants Ltd, N D	398,694
Lea Fencing, Art	25,506
Leadem, T	27,185
Learning Disabilities Association of BC	25,040
Leatherdale, G	50,115
Leavoy Excavating Ltd	12,750
Leblanc & Royle Telcom Inc	44,202
Leblanc Bros Logging Co Ltd	54,420
Leblanc Excavating Ltd, F	66,502
Lebrun Repair & Enterprises Ltd	27,565
Lecleir Bros Contracting Ltd	34,348
Leco Instruments Ltd	36,987
Ledcor Industries Ltd	4,517,852
Lee Motors Ltd, G S	10,386
Lee, G	17,466
Lee, L	28,541
Lee, M A	20,424
Leebilt General Contractors Ltd	349,667
Lees Design & Construction Services, G	27,830
Lees, J W	41,574
Leeson, L	14,682
Lefeaux-Valentine, W A	15,458
Leffers, G	15,835
Lefrance Trucking Ltd	19,000
Legal Services Society	275,005
Leggett & Associates, S R	24,323
Lehmans Moving Ltd	11,105
Leigh, L A	16,425
Leighland, P	13,466
Leighton & Associates Ltd, Bob	35,712
Leighton Contracting Ltd, H	11,505
Leiss & Associates Ltd, William	31,448
Leitch & Associates, W R C	11,033
Leiterman, D	23,400
Lemon, D	32,625
Lemon, R	14,684
Lena Productions Inc	85,754
Lenarcic, T	14,045
Lenko Communications Inc	67,045
Lens & Shutter Cameras Ltd	145,604
Lens & Shutter Industrial Sales	10,275
Lens Lift Truck Delivery Ltd	21,484
Lens Trailer Towing Ltd	27,621
Leone & Leone Ltd	82,218
Leotar Contracting Ltd	63,394
Lereverend, K	35,887
Les Editions H R W Ltee	26,629
Les Gradall Service Ltd	28,486
Les Librairies Colombiennes Inc	14,563
Lesberg, T	23,087
Lesergent, G	13,266
Leskiw, R J, Dr	10,247
Leslie Wright & Rolfe Ltd	65,301
Lesniak, A	19,663
Letco Ltd	74,139
Letendre, J	18,985
Lethbridge Iron Works Co Ltd	50,788
Letts, S	54,241
Levasseur, A	30,853
Levay, A	12,675
Levelton & Associates Ltd, B H	82,563
Levenson, R J	19,400
Levick Enterprises Ltd	51,574
Levitt-Safety Ltd	31,164
Levitz, M	47,131
Levy Show Service Ltd	19,544
Lewis & Associates, R D	13,930
Lewis Contracting, Reg	40,597
Lewis, K	19,134
Lewis, S	11,539
Lewis, T	41,195
Lheureux Trucking, A	40,038
Li-Cor Ltd	10,219
Libby Moss & Beirne	14,575
Lidec Inc	103,883
Lids Reforestation	169,368
Lieber, M	21,774
Lifetimer Boats	10,588
Lightburn, M	21,460
Lightning Location & Protection Inc	228,838
Lignum Ltd	326,678
Liley International Inc, Robert	11,075
Lillico, H	23,011
Lillooet School District 29	473,168
Lilly Canada Inc, Eli	637,131
Lilydale Poultry Sales	40,469
Limnotek Research & Development Inc	72,897
Lindberg Aviation Ltd	30,150
Lindeburgh, S	35,289
Lindsay, H	21,075
Lindsays Cartage & Storage (1973) Ltd	176,764
Lindsays Office Supplies & Furnishings	78,002
Lineham Logging Ltd	114,883
Lines, D	61,929
Linetech Equipment Inc	22,554
Linguanti, F	29,170
Link Computer Consulting Co Ltd	49,410
Linnell, M	10,526
Lions Gate Hospital	19,466
Lippert, O	37,191
Lipton, R	32,145
Lis Equipment & Tool Rentals Ltd	12,082
Lister & Associates Ltd, D B	156,807
Lister, D A	50,142
Litke Construction, Fred	29,427
Little of Canada Ltd, Arthur D	119,909
Little Oliver Contracting Ltd	36,900
Little River Excavating Ltd	78,564
Little, C	22,076
Little, G	10,791
Livingston International Inc	14,491
Lloyd Insurance Services	13,706
Lloyd, L C	18,551
Lloyds Bank Canada Mortgage Corp	70,953
Lloyds World Travel Service of Canada Ltd	20,247
Lobb, H	10,000
Lobol Enterprises Ltd	65,352
Lockhart Holdings Ltd	13,613
Lockhart, J	18,625
Lodge Contracting Ltd	27,685
Loewen Enterprises, D	71,939
Loewen, D	14,366
Logan Contracting, Roger	20,957
Logical Solutions	12,213
Logotex Mfg Co Ltd	68,711
Lohrasbe, S, Dr	21,880
Loki Log Builders	16,537
Loma Lumber & Hardware Ltd	11,476
Lomas, K R	27,356
Lombard Pre-Cast Inc	104,233
Lomett Contracting Ltd	73,241
London Drugs Ltd	196,608
Lone Fir Custom Cat Work	19,200
Lone Star Consulting Services	82,765
Lone Wolf Contracting	30,897
Lonestone Enterprises Ltd	29,225
Long Beach Helicopters Ltd	24,434
Long Trucking Ltd	91,060
Long Valley Steel Ltd	13,382
Long, R	13,768
Longland Gravel Supplies, J D	15,005
Longsworth Logging Ltd	21,286
Longyear Canada Inc	11,441
Loomis Armoured Car Service Ltd	135,004
Loomis Courier Service Ltd	1,273,007
Loomis Rush	82,867
Lor Ken Enterprises	41,096
Lor-Wes Contracting Ltd	613,616
Lorans Welding Ltd	22,056
Lorax Forestry Ltd	161,653
Lorax Reforestation Ltd	40,864
Lord, G	42,643
Lordco Parts Ltd	55,263
Lorean Enterprises Inc	192 963
Lorenz, N	24,887
Lort, J	18,082
Los Angeles Area Chamber of Commerce	30,070
Los Angeles Times	37,057
Lotek Engineering Inc	104,577
Lott Logging & Construction, R S	71,140
Lottery Fund Special Account Transfer to Budget Stabilization Fund	79,000,000
Lougheed Texaco	11,394
Louie, N	11,771
Louis, S	14,503
Love, M J	45,486
Low, C	26,518
Low, R	13,861
Low, S	31,230
Lowe Excavating, Stan	30,208
Lower Mainland Concrete Ltd	343,541
Lower Nicola Backhoe Service	11,107
Lowry Sales (BC) Ltd	15,257
Loxton Treeplanting Co Ltd	42,334
Lucas Associates, B	38,846
Lucas, B	11,447
Luchenko, M	59,250
Lum, S	20,000
Lumberland Building Materials Ltd	37,742
Lund Automotive & Outboard Ltd	25,502
Lundstrom, H	36,848
Lundstrum, H	17,625
Luscombe Welding	28,975
Lutz, M	19,517
Lutz-1/2 Way Ranch, Monty	29,417
Lyall McKercher Hanna	95,555
Lynch, J M	14,246
Lynx Brand Fence Products Ltd	65,420
Lynx Security Inc	14,948
Lyon Trucking Service, A M	18,628
Lyon, B	29,786
Lyon, R G	11,709
Lytton Lumber Ltd	53,425
Lytwyn, J R	15,877
M & G Projects Ltd	23,919
M & G Sales	20,594

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M & K Demolition Ltd	21,945
M & K Heavy Hauling	12,345
M & L Testing Equipment Co Ltd	17,453
M & M Backhoe	38,325
M & P Mercury Sales Ltd	68,721
M & T Fabricators Ltd	1,152,352
M A G Consulting Corp	64,910
M A P Construction Ltd	75,773
M B Contracting	16,698
M B M Contracting Ltd	29,336
M B S-L L B Modular Bridge Systems	131,339
M C Software Support Inc	44,746
M D A Marine Design Associates Ltd	14,788
M D S Enterprises Ltd	34,873
M E S Timbertech Consultants	90,480
M L A Constituency Expenses	2,253,247
M L C Construction Ltd	543,004
M L T Services	15,998
M N C Management Consulting	48,886
M O P Forest Service	16,942
M R O RV Services	55,440
M S A Canada Inc	18,927
M S A Moving & Storage Ltd	15,035
M/T Parts Ltd	18,033
Maat & Associates, R.	181,107
Mabley, L	14,440
Mac Signs Ltd	17,801
MacArthur, T	20,183
MacAulay, J A	30,272
MacCallum Douglas McIntyre	12,203
MacCarthy Ridgway McCutcheon & Lawson	10,716
MacCosham Van Lines (Canada) Ltd	230,733
MacDermid, K	11,470
MacDonald & Associates, G R	64,873
MacDonald Dettwiler Technologies Ltd	575,000
MacDonald's Prescriptions	76,543
MacDonald, D	24,556
MacDonald, P	22,144
MacDonald, R	65,631
MacDonald, S.	35,573
MacDonalds Custom Grading Ltd	122,920
MacFadyen, M K	11,250
MacGibbon, D	11,213
Machin, A W	26,201
MacInnis Bigg Associates	37,087
MacIntosh, A	19,763
MacIntosh, R M	88,292
MacIver, J	16,117
MacKay & Partners	63,062
MacKay, C	29,774
MacKay, H	15,782
MacKay, W	14,194
MacKenzie & Feimann Ltd	1,695,020
MacKenzie Esso Service 1986	12,137
MacKenzie Redi-Mix Co (1985) Ltd	12,317
MacKenzie, G	50,355
Mackiddie Logging Ltd, Don	27,084
Mackin Mailey Advertising Ltd	345,166
Mackin, J	24,325
MacKinnon & Sons Trucking	10,884
Mackoff, S	14,625
MacLean, B	30,568
MacLean, S	30,500
MacLennan Contracting	83,142
MacLeod Thorson	24,421
Macleods	13,127
MacMillan Bathurst Inc	141,615
MacMillan Bloedel Ltd	2,581,861
MacMillan, B J	34,350
MacMinn, E G	24,705
MacNab, A	15,100
MacNab, N	30,175
MacNeill Library Service	80,472
MacPherson Straith Brown & Co	34,162
MacPherson, D M	19,380
MacPherson, J	10,126
MacQueens Service (1983) Ltd	11,414
Maddocks & Associates, Nora M	72,845
Maddox, W E	12,920
Mader Maintenance & Development	20,869
Madigan, S	85,070
Madrone Consultants Ltd	115,637
Maggies Resources	34,439
Magic Construction Co Ltd	63,233
Magic Lantern (East) Ltd	281,600
Maglio Building Centre	11,765
Maglio Industries Ltd	25,665
Magna Computer Corp	11,658
Magna Computer Systems Inc	25,334
Magnus Communication Design Inc	11,557
Magwood, D	33,708
Mah, A	26,535
Mah, S	31,194
Mahoney Trucking Ltd, Bill	89,435
Maidens, J	13,853
Maillot, D	44,500
Main Nurseries	30,949
Main Sheet Metal Works Ltd	11,127
Mainland Ford Equipment Sales Ltd	91,543
Mainroad Contracting Ltd	6,934,519
Mainstreet Designers	11,622
Maion, D A	38,067
Mair Janowsky Blair	151,367
Mair Janowsky Blair in Trust	151,247
Maison De La Presse Internationale	12,205
Majedi, M	27,436
Majic Leffler & Purdy	10,493
Mak Logging Ltd	16,443
Makarewich, N	13,860
Malach Gardening, Peter	25,830
Malaspina College	32,283
Malatest & Associates Ltd, R A	55,851
Maley, T R	21,250
Malibu Logging Ltd	19,368
Malkin & Pinton Industrial Supplies	137,844
Maloney Pontiac Buick Cadillac GMC Truck	10,510
Mammal Pest Management Ltd	80,117
Manageering Associates	158,808
Manana Enterprises Ltd	19,246
Manco Industrial Supplies (1976) Ltd	43,575
Mandell, A	45,000
Mangan, M	17,126
Mann, D W	44,077
Manning Press Ltd	541,349
Mansini Steel Mfg Ltd	22,053
Mantell Dickson	12,000
Manzer Contracting Ltd, Dave	10,325
Manzon & Associates, C I	11,000
Maple Ridge-Pitt Meadows School District 42	121,280
Mar-Con Wildfire Suppressions	33,009
Mar-Den Consulting & Contracting	19,257
Mar-Pac Industries Ltd	59,238
Mara Lumber	15,224
Mara Sand & Gravel Ltd	27,209
Maracle, L	15,519
Marat Management Inc	38,544
Marathon Realty Co Ltd	150,574
Marathon Systems	151,664
Marcaccini, B D	23,932
Marcel Welding Fab Repair Shop	14,683
Marchuk, O	20,850
Marcom Agency Ltd	15,400
Marcon Metalfab Inc	13,165
Marcus, A M	22,132
Margison Bros Printers	23,192
Maricle & Associates	26,007
Marine Design Associates Ltd	12,417
Mark, R	475,791
Marketplace Communications Inc	34,074
Markin Equipment (1977) Ltd	16,714
Markin, J	24,244
Marktrend Marketing Research Inc	135,968
Marlin Baker Travel Ltd	29,002
Marlin E-Z-E Travel	24,075
Marlin Motion Pictures Ltd	101,583
Marlin Travel	75,395
Marlon Distributors Ltd	12,065
Marmol Trucking, Tony	12,508
Marquis Contracting Ltd	574,184
Marquis Contracting Ltd/Island Asphalt Ltd	279,012
Marriott, R	16,364
Marsh & McLennan Ltd	839,164
Marshall Motors Ltd, Steve	37,780
Marshall, J	14,102
Marshall, K	12,123
Marshall, M, Dr	11,884
Marshall-Lang, V	10,878
Marshik, L	15,687
Mart Resources Ltd	236,529
Martell, L	18,795
Martens Asphalt Ltd	77,573
Martin & Associates, G M, Dr	58,563
Martin Contracting Ltd, R K	121,233
Martin Equipment, Thomas	29,376
Martin Logging	16,790
Martin Tree Improvement, Rod	92,670
Martin, C A	22,396
Martin, J T	14,152
Martin, M J	30,700
Martin, R	15,169
Marvs Blade Service	34,153
Marx, R, Dr.	20,088
Marxreiter, T	10,000
Marzan Computer Systems	42,619
Mason, A	122,777
Mason, G	81,033
Mason, J	18,592
Mason, R	13,612
Masons Backhoe	13,955
Massicotte, M	21,309
Massullo Motors Ltd	20,505
Master Signs Ltd	16,384
Mastercom Consulting	13,616
Mastodon Construction Ltd	27,755
Matei, G	32,500
Mather Trucking, J	12,025
Mather, J	15,902
Matheson, B	18,919
Mathew Creek Holdings Ltd	35,900
Matrix Interactive Systems Corp	57,561
Matrix Professional Video Systems Inc	18,900
Matsqui-Sumas-Abbotsford General Hospital	18,439
Matsushita Electric of Canada Ltd	177,551
Mattey Bros Ltd	40,291
Matthews Agencies Inc, R W	47,173
Matthews, T	40,570
Mattson Contracting Ltd	176,911
Matz-Wozny Custom Tailors	41,821
Mau & Associates, R L	20,903
Maundrell Grader Service	20,432
Mauro, M	11,074
Mawson Gage Associates Ltd	11,171
Maximum Contractors Ltd	5,682,181
Maxon Computer Systems Inc	73,141
Maxwell, H	16,647
Mayday Electric (Creston) Ltd	38,462
Mayer Backhoe Service Ltd	22,441
Mayer Contracting Ltd, A	129,511
Mayflower Transit Ltd	71,391
Mayne Island Improvement District	64,160
Mayo Forest Products Ltd	10,061
Mazanek, H	14,783
Mazey Truck Transport Ltd, Peter	20,292
Mazure, J	27,032
McAsphalt Western Ltd	113,750
McAuliffe Dodge Chrysler Ltd	303,379
McBain Insurance Agency (1985) Ltd	15,325
McBeth, L	16,938
McBride Industrial Sales Ltd	11,412
McBride, J T	62,908
McBride, R D	78,801
McCaffray, A.	12,475
McCall Pontiac Buick Ltd	24,931
McCall, J	54,350
McCallum, S	17,672
McCann-Erickson Advertising of Canada Ltd	1,085,031
McCarroll, R P	38,293
McCarthy & McCarthy	55,024
McCartney, K	43,824
McCarvill, F	15,858
McCaskill, D	18,208
McCormack Investments	44,317
McCrory Wildlife Services	45,856
McCullough, K & Derouard, M	26,100
McCurdy, M G	36,603
McDermids & Lofting (1967) Ltd	69,521
McDiarmid, N A	40,388
McDonald Ranch & Lumber Ltd	22,136
McDonald, L	102,971
McDonald, R J	32,141
McDonnell, J	22,106
McDonnell, N	17,937
McDougall Construction Ltd	382,886
McDougall, H.	16,363
McElhanney Associates	118,723
McElhanney Engineering Services Ltd	495,422
McElhanney Geosurveys Ltd	123,203
McElhanney Group Ltd, The	12,673
McEwan Harrison & Co	40,553
McEwan Motors (Terrace) Ltd, Jim	544,012
McEwan Motors Ltd	26,426
McEwen Contracting	34,580
McEwen, J	11,377
McEwen, L	25,156
McFadyen, M K	33,750
McGarvey, A	17,484
McGarvey, A W	18,062
McGavin Foods Ltd	48,384
McGaw-Empress Agencies Ltd	61,671
McGowan, D	72,000
McGraw-Hill Ryerson Ltd	280,302
McGuire, J	71,156
McHale, P	20,950
McIntosh Logging Ltd, W	71,843
McIntosh, C	72,517
McIntosh, W	78,552
McIntyre Media Ltd	72,741
McIver, C	63,760
McK-Zapor Contracting Ltd	12,884
Mak-Zapor Enterprises	61,604

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McKale Contracting Ltd	128,655
McKay Services	33,366
McKee, M	17,125
McKenzie Barge & Marine Ways Ltd	51,843
McKenzie Contracting Ltd, S	33,912
McKichan, I	43,387
McKim Advertising Ltd	3,718,581
McKinney Enterprises Ltd	13,928
McKinnon, J	33,600
McKinstry, O	26,478
McKort, K	33,921
McLean & Kan	58,367
McLean & Zimmermann	16,962
McLean Forestry Services Ltd, S N	140,303
McLeans Shipyard Ltd	38,460
McLenan, L	31,301
McLennan, B	13,000
McLennan, D	54,478
McLeod Agencies Ltd	11,016
McLeod, R S	45,400
McLevin Bros Auto Electric (1988) Ltd	17,911
McLevin Bros Auto Electric 1981 Ltd	12,153
McMahan Desk Inc	24,371
McMeans, R	69,824
McMillan, A D	13,343
McMillan, B	21,251
McMillan, D	19,666
McMillin, C	27,780
McMinn, R	47,701
McMurdo Contracting	85,807
McNabb & Connolly	23,045
McNary, E	26,472
McNaughton Management Ltd	44,137
McNeil Pharmaceutical Canada Ltd	248,690
McNolty Contracting Ltd	15,058
McPeek Computer Consulting	88,058
McPherson Trucking	33,920
McRaes Septic Tank Service	21,656
McSheffrey, H	47,562
McTar Petroleum Co Ltd	4,154,867
McVea Shook Wickham & Bishop	28,466
McWilliam Whyte Goble & Associates	177,409
Mead Johnson Canada	48,660
Meadow Creek Cedar Ltd	16,737
Meadow Enterprises Ltd, E	12,577
Meadow Ridge Weed & Pest Control Ltd	186,098
Measurement Research Corp	78,926
Mecc Software Inc	159,190
Mecredy Forest Consulting Ltd, R G	96,162
Medcal Data Systems Ltd	19,692
Medical Services Association	23,400,524
Medical Services Plan of B C	15,551,296
Medigas Homecare Services	1,327,725
Medigas Pacific Ltd	1,091,966
Meeuwissen, N	50,750
Meghji, Z	14,469
Meiklem, J	65,923
Meister, E	26,409
Mels Excavating	32,688
Mels Excavating & Electrical	263,695
Mels U-Drive (1978) Ltd	14,248
Memorex Canada Inc	108,290
Memorex Telex Inc	1,142,322
Mencher, G	27,744
Menchions & Co Ltd, W R	16,904
Mendizabal, A	13,425
Menge Trucking, Jurgen	43,242
Menspec Services	67,970
Menzies Creek Contracting	246,242
Mercedes Educational Consulting Services	52,805
Mercer Ltd, William M	318,508
Merck Frosst Canada Inc	465,978
Merck Sharp & Dohme Canada Ltd	17,969
Mercury Marine Ltd	41,757
Meridian Systems Ltd	439,769
Meridien Hotel	13,928
Merit Forest Services	29,380
Merrell Dow Pharmaceuticals (Canada) Inc	257,193
Merrell, J	12,018
Merritt Automotive Supplies Ltd	13,661
Merritt Building Supplies (1978) Ltd	10,531
Merritt Group, The	48,733
Merritt Moving & Storage	23,082
Merritt School District 31	379,042
Merslack Trucking, George	43,627
Mertion Excavating Ltd	36,222
Merville Fire Protection District	25,336
Mervs Excavating	34,428
Mesich, T	25,333
Metcalfe, R	19,473
Methot, F	16,947
Metro Aggregates Ltd	23,149
Metro Motors Ltd	11,076
Metro Moving & Storage Ltd	15,561
Metro Textiles Inc	91,445
Metro Toyota Ltd	23,586
Metropolitan Press Ltd	173,843
Meugens, R M	45,600
Meyers Holland Motors Ltd	21,635
Meyers Trucking, L & H	30,282
Mi-Ke Enterprises	26,362
Mibar Logging Ltd	11,876
Mica Grading	135,183
Michaels, J	96,484
Michelin Tire (Canada) Ltd	34,945
Michell Excavating Ltd	43,419
Michin, W	10,324
Micro Com Systems Ltd	428,971
Micro Products Ltd	80,367
Microage Computer Stores	37,055
Microcomp Consulting	60,500
Microlink Industries Ltd	14,260
Micromedia Ltd	23,685
Micromet Systems Inc	18,229
Microserve Business Computer Services	23,057
Microsoft Canada Inc	525,257
Microtek Research & Development Ltd	11,659
Microtel Pacific Research	62,559
Mid Island Silviculture Ltd	29,290
Mid Western Body Shop Ltd	10,239
Mid-Island Fence & Gate (1982) Co Ltd	63,273
Mid-Isle Traffic Control	12,924
Middleton Ventures Ltd	25,933
Midline Contracting	10,842
Midvalley Construction Co	400,727
Midvalley Highway Maintenance Inc	5,851,769
Midway Supply Ltd	19,194
Miers, L	17,644
Migal Enterprises	12,997
Mighton Contracting Ltd	236,353
Mijomon Holdings Ltd	14,497
Mike Enterprises Ltd	31,258
Mikes Welding	33,704
Miles & Associates Ltd, M	40,457
Miles Canada Inc	59,459
Milestone Grading	56,287
Mill Bay Fire Protection District	83,270
Millar, A	78,378
Millennia Research	34,594
Miller & Chevalier	49,342
Miller & Mellaart Advertising & Public Relations Inc	36,711
Miller Contracting Ltd	3,942,236
Miller, A	44,283
Miller, A J	12,881
Miller, R	60,141
Miller, R	22,975
Millham, C	32,248
Millington, M S	10,853
Millipore Ltd	26,123
Mills Memorial Hospital	11,372
Mills Trucking Ltd, Russell	12,696
Millsap Trucking, P	20,269
Milmine, M E	13,128
Milne & Associates Inc, Peter	32,142
Milne, D	13,600
Milos Equipment Ltd	14,320
Milton Ltd, J	21,992
Milton Towing	14,747
Miltons Excavating Ltd	27,805
Mindtech Computer Solutions Ltd	10,032
Miner Mountain Holding Ltd	18,804
Minette Bay Construction Ltd	24,430
Ming Court Hotel	27,215
Ministers of State Committee Expenses	17,774
Minnett, J	15,291
Minolta Office Systems	14,153
Mircheff Autobahn Express, D	139,329
Miscoe Data Inc	42,719
Miskiman, B	26,261
Mission Regional Chamber of Commerce	10,000
Mission School District 75	687,344
Mitchell Auto Parts	14,003
Mitchell Bay Contracting Ltd	19,163
Mitchell Excavating Ltd, Bob	13,940
Mitchell Fire Services	15,444
Mitchell Press Ltd	615,443
Mitchell Schuller & Dellow	25,825
Mitchell, G	149,762
Mitchinson, R	46,150
Mitech Business Systems Ltd	30,820
Mits Naga Photography	31,842
Miyazawa, J	25,460
MLA Committee Travel Expense	48,894
MLA Superannuation Fund	637,593
MMT Mobile Medical Technologies Ltd	24,953
Moberg & Sons Ltd, Vic	47,056
Mobile Contracting Co Ltd	37,688
Mobile Equipment Service Ltd	141,698
Mock & Associates Inc, T D	140,910
Modahl, A	12,177
Modern Communications Group	16,031
Modern Grounds Maintenance Ltd	88,989
Modular Bridge Systems Ltd	67,380
Moffatt Agency 1970, Jim	18,337
Moha Placer Mines	22,672
Mohawk Data Sciences Canada Ltd	2,740,681
Mohawk Oil Co Ltd	266,906
Mohawk Terminals Ltd	36,543
Molnar, W	18,000
Molony, R J, Dr	16,908
Monaghan, J	46,761
Monenco Consultants Ltd	40,786
Monk Office Supply Ltd	1,993,371
Monolith Holdings Ltd	64,095
Monsanto Canada Inc	3,576,461
Monsen, W	15,344
Montgomery & Associates, G	19,638
Moodys Investors Service Inc	20,850
Moonlight Auto Repairs	12,412
Moonlight Communications	44,516
Moonlight Studio	13,418
Moore & Associates Ltd, J G	16,008
Moore & Associates Ltd, T	15,930
Moore & Johnston Heavy Equipment Ltd	233,689
Moore Appletree Industries, David K	123,240
Moore Business Forms & Systems Division	922,066
Moore Business Products Division	21,291
Moore Logging, Frnie	11,185
Moore Trucking, G & M	26,240
Moore, A	11,993
Moore, E	19,154
Moore, J M	22,925
Moore, P	24,449
Moore-Clark Co Inc	18,618
Moosehorn Trucking	55,600
Morgan Inc, G C	20,109
Morgan, M	37,071
Morgans Log Homes	17,500
Morice River Sand & Gravel	17,933
Morning Light Educational Media Inc	10,000
Morningdew Consulting Services Ltd	47,023
Morris, E	24,673
Morrison, B D	70,894
Morrison, D	34,702
Morrison, N	27,807
Morriss Printing Co Ltd	91,241
Morrow, G	17,977
Morse Construction Ltd	357,435
Mort, R	21,725
Mortenson Trucking, L	31,732
Morton & Associates, Gerald	15,315
Morton Excavating	13,029
Morton Thiokol Ltd	47,529
Morton, B	14,307
Morton, G	24,723
Morton, S	82,031
Moses Construction, Gene	61,604
Moss, T	10,450
Motchman, P	36,808
Mothershead, K L	11,567
Motherwell Logging Ltd	43,019
Motion Specialties B C Ltd	74,730
Motor Car Parts Kamloops Ltd	14,422
Motorola Ltd	930,584
Motorways Direct	98,471
Mount Waddington Regional Hospital District	178,151
Mountain Creek Holdings	13,481
Mountain Equipment Co-op	47,807
Mountain Fire Protection District	22,910
Mountain Meadows Ranch	27,542
Mountain Operations Recreation Experts Ltd	15,158
Mountain Pacific Forestry Ltd	148,294
Mountain Reforestation Ltd	138,529
Mountain Top Reforestation Ltd	324,050
Mountain Valley Enterprises	60,775
Mountain View Ecological Services	11,836
Mountain View Electric Ltd	41,888
Mountain View Forest Nursery	69,966
Mountain View Nursery	96,062
Mountain View Parts Ltd	14,505
Mousseau, M	15,598
Moving Expenses for Employees	1,699,080
MSL Management Systems Ltd	115,312
Mt Robson Adventure Holidays Ltd	11,479
Mt Seymour Resorts Ltd	133,920
Mt Washington Ski Resort Ltd	65,816
Mu Services Ltd	39,987
Mudslide Contracting Ltd	55,642
Mueller Lifts Ltd	12,690
Mufford, J	15,951

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Muir, G	12,180
Mulholland, D J, Dr.	12,213
Multi-Com	262,064
Multimedia Audiovisuel Inc	17,400
Municipal Finance Authority of B C	39,391
Munro's Books	10,788
Munro, C	11,211
Munroe, D R.	49,467
Murdock, J	34,727
Murfitt, K	24,510
Murnane, C J	27,359
Murphy Battista	68,106
Murphy Stationery Co Ltd.	22,064
Murphy, D	22,894
Murphy, H O, Dr.	39,411
Murray & Associates	14,155
Murray & Sons Excavating Ltd, Pat	19,228
Murray Backhoe Services, John	52,404
Murray Creek Farms Ltd	21,632
Murray Elevator	84,651
Murray, P	17,304
Murrays Automotive (1984)	17,830
Murrays Dust Control & Road Maintenance	13,515
Murrays Gradall Services	161,457
Musgamagw Tribal Council	19,850
Musketeer Enterprises Ltd	43,073
Mussallem, G	28,969
My Shop	13,308
Myatt Trucking Ltd.	26,554
Myers Trucking Ltd	67,198
Myers, A	48,010
Myra Systems Corp	573,043
N & R Forest Management Ltd	130,028
N A P Aluminum Ltd.	15,000
N C R Canada Ltd	27,507
N C S Diagnostics Inc	18,351
N D Systems Ltd	512,662
N F Data Diagnostics	18,006
N W Fuel Injection Service (1983) Ltd	12,692
Naden Harbour Timber Ltd	19,323
Nadir Mapping Corp	248,419
Nadler Consulting Ltd	30,420
Nagati, P	45,720
Nagy, J.	10,000
Nahanni Helicopters Ltd.	54,959
Nakusp Agencies Ltd.	18,782
Nakusp Petro Canada	11,879
Nalleweg, H	13,200
Nanaimo Daily Free Press	18,522
Nanaimo District Savings Credit Union (Albert)	22,675
Nanaimo Regional General Hospital	27,009
Nanaimo Regional Hospital District	437,971
Nanaimo School District 68	3,527,298
Nanaimo Sheet Metal Ltd	10,561
Napa Auto Parts	50,737
Naramata Irrigation District	39,115
Nash, J	16,206
Nashua Canada Ltd	22,183
Nathan, N, Dr	18,600
National Business Systems Inc	41,648
National Food Distribution Centre for the Treatment of Hereditary Metabolic Diseases	20,412
National Pagette Ltd	76,150
National Research Council	10,250
National Wholesale Clothing Ltd	10,156
Nature Trust of BC, The	204,200
Nav Air Charter Inc	90,709
Navair Ltd	83,949
Nawitka Renewable Resource Consultants Ltd	65,698
NBI Canada Inc	318,243
Neale, E R W, Dr.	18,938
Neals Nanaimo Chrysler.	20,014
Nechako Northcoast Construction Services	242,211
Nechako Redi-Mix Ltd	17,336
Nechako Reforestation Services Ltd	617,161
Nechako School District 56	1,245,261
Nedco	492,793
Neeco	12,974
Needham Ltd, Glen S	11,900
Neelco Construction (1986) Inc.	1,253,456
Neil & Son Cranework Ltd	30,040
Neills Mining Co	12,432
Nelson & Associates Inc, P.	36,742
Nelson Canada	4,264,115
Nelson Carpenter	30,048
Nelson Chrysler	12,163
Nelson Daily News	33,638
Nelson Forestry Services, D	41,735
Nelson School District 7	2,547,775
Nelson, B J	18,506
Nelson, D	29,498
Nelsons Linen & Industrial Supply	30,626
Nemetz, N	29,435
Nenasheff, P	56,170
Neptune Food Suppliers Ltd.	31,067
Nernes, H F	13,178
Nesbitt, J	21,924
Nesmith, W.	83,453
Netherlands Overseas Mills	1,410,947
Netupsky Engineering Co Ltd.	216,283
Neubauer Trucking, J	44,771
Neufeld & Associates Editorial Services Ltd	45,579
Neufeld, T	17,495
Neville Crosby Industries	262,788
New Aiyansh Village Council	62,561
New Century Enterprises.	11,016
New Era Software Products Inc	130,134
New Growth Forestry Contracting Ltd	12,003
New West Diesel Pacific	21,188
New West Press Co Ltd	17,106
New Westminster School District 40	16,328
New-West Lincoln Mercury Sales Ltd.	23,093
Newbeck Design, Nicholas	21,185
Newbury, M	17,500
Newell, G J	62,364
Newland, N	39,337
Newson & Associates, Paul	48,104
Next Generation Reforestation Ltd	79,902
Nexus Informatics Ltd	502,370
Ngan, P, Dr.	13,913
Niagara Institute, The	14,431
Nichiporuk Holdings Inc, W	27,626
Nichol Contracting, Jim	20,748
Nicholas Trucking, K.	15,949
Nicholls Distributors Inc, R	20,269
Nicholson Contracting, K & M	27,496
Nicholson Travel, Tony.	53,336
Nickel, S	23,195
Nicola Machine Works Ltd	17,548
Nicolet Instrument Canada Inc	53,805
Niedermayer, R	33,188
Nielsen Construction, V & S	21,153
Nielsens Excavating.	46,393
Nilex Geotechnical Products Inc	151,656
Nilsen Realty Research Ltd	23,632
Nisga'A School District 92	21,658
Nissi Computer Systems	1,200,000
Nitikman, S.	10,678
Nixon Wenger & Co	39,972
Nixon Wenger & Co in Trust	27,250
Nixon, D	11,115
Nixon, S	17,500
Nl Akapxm Tribal Council	16,277
No 37 Contracting	140,364
No Middleman Spacing	13,375
Noack, H.	13,501
Noble, A	10,777
Noble, E	24,171
Noble, K	13,554
Noble, L	153,856
Nodes Construction Ltd, H F	186,541
Nohels Logging Co Ltd	361,280
Nomag Service	12,720
Nor-Mar Truck & Equipment Ltd.	38,820
Nor-Van Landscape Design Ltd	13,260
Nor-West Excavating Ltd	192,531
Noramco Wire & Cable Co Ltd.	42,427
Norberg & Wiggins Insurance Agencies Ltd	10,388
Norberg Motors Ltd	476,589
Norbroc Service Ltd.	17,039
Norco Septic Service Ltd	36,231
Nordic Appliance Service	10,979
Nordic Laboratories Inc	24,740
Nordin, B L	43,210
Nordli Construction Ltd	14,864
Nordstrom, C	30,861
Nordstrom, E.	14,687
Norecol Environmental Consultants Ltd	61,729
Norex Leasing Inc	205,408
Norlite Construction Ltd	146,813
Norman Trucking Ltd, Reg	97,113
Norman, C	20,950
Norms Truck & Loader Service	18,178
Norroadco Enterprises Ltd	1,313,397
Nortec West Ltd	28,400
Nortech Forestry.	46,414
North American Airlines.	49,567
North Cariboo Flying Service Ltd	302,847
North Cedar Waterworks District	33,800
North Coast Land Use Consultants Ltd.	103,296
North Coast Road Maintenance Ltd	1,676,130
North Country Insurance Agencies (1975) Ltd	11,752
North Island Gazette Ltd.	10,839
North Island Insurance Services Ltd	20,613
North Island Rockpro Inc	20,633
North Okanagan Regional Hospital District	531,226
North Peace Savings & Credit Union	13,500
North Pitt Polder Improvement District	14,397
North River Log-Mec Contracting Ltd.	17,865
North Route Equipment	112,976
North Shore Construction	17,407
North Shore Family Services Society	14,895
North Shore Mazda	39,363
North Shore News	16,412
North Shore Studio Management Ltd	2,000,000
North Thompson Indian Band	48,936
North Thompson School District 26	895,520
North Van Shell	22,084
North Vancouver Outdoor School	19,002
North Vancouver School District 44	97,401
North West Geomatics Ltd	867,036
North-West Bindery Ltd	519,685
Northburn Printers & Stationers Ltd	292,343
Northcoast Building Products Ltd	127,509
Northcoast Forest Products Ltd	12,917
Northcountry Insurance Agencies (1975) Ltd	31,313
Northern Building Supply Ltd	14,473
Northern Computer Concepts	25,291
Northern Construction Specialties Ltd	38,663
Northern Drugs Ltd	14,912
Northern Hardware & Furniture Co Ltd, The	15,292
Northern Interior Fastfrate Ltd	11,930
Northern Interior Vegetation Management Association	15,000
Northern Lights College	23,624
Northern Lights Woodworking Ltd	22,979
Northern Linen Supply Ltd	17,168
Northern Magneto Ltd.	36,586
Northern Metalic Sales (F S J) Ltd	22,434
Northern Metalic Sales Ltd.	19,683
Northern Mountain Helicopters Inc	2,603,621
Northern Piledriving Ltd	39,034
Northern Steel Ltd	31,987
Northern Thunderbird Air Ltd	223,691
Northern Trailer Ltd.	40,808
Northern Vancouver Island Salmonid Enhancement Association	100,928
Northgate Chevron & Carwash	16,461
Northgate Supplies Ltd	13,411
Northgate Terminals Ltd	53,962
Northland Agency (1976) Ltd.	27,777
Northland Plymouth Chrysler Ltd	375,961
Northland Road Service (Quesnel) Ltd	4,008,582
Northland Road Services Ltd	4,409,477
Northland Universal General Contracting Ltd	38,616
Northrock Industries Ltd	83,015
Northside Steel Fabricators Ltd	53,949
Northtown Auto Clinic	18,086
Northward Air Ltd	22,429
Northwest Community College	48,351
Northwest Digital Ltd	951,402
Northwest Hydraulic Consultants Ltd	55,350
Northwest Laboratories Ltd.	132,716
Northwest Marine Technology Inc	45,013
Northwest Musical Services Ltd.	12,049
Northwest Native Plants Ltd.	28,602
Northwest Oilfield Services Inc	10,148
Northwest Pile Driving Ltd.	24,715
Northwest Services	12,318
Northwestel Inc	63,006
Northwind Logging Ltd	26,693
Northwood Pulp & Timber Ltd	7,882,614
Norton Contracting, Keith.	38,379
Nortrax Holdings Ltd.	27,627
Norwest Labs	10,583
Norwest Soil Research Inc	32,089
Norwich Eaton Pharmaceuticals Inc	56,778
Nova Messenger Services Ltd.	10,821
Nova Pole International Inc	273,523
Novair Courier Ltd.	31,973
Novopharm Ltd	52,721
Novus Windshield Repair.	19,127
Now Newspapers Ltd	17,981
Nowosad Klaver.	10,533
Noxell (Canada) Corp	14,388
Nu-Road Contracting Ltd	5,551,175
Nugrowth Industries Ltd	35,935
Nuntius Systems Inc	64,381
Nutricon Forest Consulting Co.	56,695
Nyberg, H	16,875
Nyberg, R M.	22,800
Nygaard, L	59,994
Nykwist, I	35,461
Nylander Holding Ltd	12,388
O K Builders Supplies Ltd.	21,654
O K Gradall	65,518
O K Paving (Upper Island) Co Ltd.	375,778

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O K Power Systems Holdings Ltd	93,010
O K Tire (Penticton) Ltd	19,471
O K Tire Stores	27,864
O K Welders Supplies Ltd	53,250
O-Two Systems International Inc.	44,711
Oakdale Consulting Services	41,232
Oasis Information Systems	50,191
Oatway, M	10,906
O'Brian, P	21,629
O'Brien & Fuerst Log Ltd	30,278
O'Brien Press Ltd	29,146
O'Brien Road & Bridge Maintenance Ltd.	917,046
Ocean Construction Supplies Ltd	50,975
Ocean Falls Improvement District	59,331
O'Connor Chrysler	24,798
ODC Exhibit Systems Ltd	97,296
Oddy Drilling Ltd.	61,170
Odine Contracting, Doug	73,131
O'Donnell & D Baker, O	12,466
O'Donnell, J	43,378
Odonto Corp Ltd	16,245
Odyssey Computer Services Ltd	59,217
Off Road Specialties	15,399
Office Assistance (Canada) Ltd	94,139
Office Automation	31,385
Office Overload	164,855
Office Xtras	124,170
Official Court Reporters	21,295
Ofis Services	16,881
Ogivar Technologies Inc	160,277
Ogloff, F	17,130
Oglow Enterprises Ltd	35,609
Ogma Consulting Corp	15,158
Ohashi Bros Logging Ltd.	30,126
Ohman, J E	65,199
Okanagan Aggregates Ltd	2,709,851
Okanagan Basin Water Board	218,091
Okanagan College	19,226
Okanagan Fertilizer Ltd.	91,391
Okanagan First Aid Training Agency	12,350
Okanagan Helicopters Ltd	3,198,237
Okanagan Linen Supply	11,719
Okanagan Regional Library	2,010,781
Okanagan Silviculture Co Ltd	18,619
Okanagan Turbo Sprayers Ltd	12,856
Okanagan Venture Park Services.	12,901
Okanagan-Similkameen Regional Hospital District	294,172
Okey, C	20,510
Olak, Z	36,087
Old Country Shoes	93,319
Olenders Auto Repair Centre Ltd	11,700
Olifkey, M.	40,744
Olinger Contracting Ltd	49,268
Olinyk, E	189,773
Oliver & Giltrap Reforestation Ltd.	271,822
Oliver Fire Protection District	67,000
Oliver, J L	15,300
Olivetti Canada Ltd	723,110
Olsen Ltd, J C	69,575
Olsen, G	23,683
Olson Trucking Ltd, Jim	40,419
Olson Trucking, Ken	28,070
Olson, F.	10,000
Olynyk & Sons Ltd, S	36,205
Olynyk, K	34,571
Omega Communications Ltd	26,897
Omega Design	10,557
Omega Films Ltd	95,605
Omega Forestry Ltd	70,073
Omineca Aggregate Ltd	64,119
Omineca Insurance Services Ltd	69,376
Omineca Transfer Ltd	40,024
Omni Data Supply Ltd	258,039
Omni-Script Services Ltd	59,662
Omnidata International Inc	24,737
On-Line Projects Ltd	65,228
One-Write Accounting Systems Ltd	15,890
O'Neill, W D	24,459
O'Neills Chevrolet Oldsmobile Ltd.	34,134
Onions Holdings Ltd, D	45,943
Ontrack Container Sales Inc.	12,831
Onyx Computers Inc	85,210
Oowinalees Forestry Services.	15,500
Open Learning Institute.	112,281
Oppenheimer & Associates, David	76,254
Optical Storage Systems Inc	16,259
Oracle Corp Canada Inc.	112,476
Oracle Systems Inc	175,793
Orca Air (1987) Ltd	65,883
Orca Consulting Group.	54,434
Orca Holdings	14,612
Orca Stationers Ltd	108,215
Orchard, S A.	11,237

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Oregon State University	12,676
Orenda Forest Products Ltd	237,823
Organization Metrics	12,600
Organon Canada Ltd	94,787
Organon Teknika Corp	12,100
Organon Teknika Inc.	10,868
Ormheim, E M	44,349
Orom Consulting Ltd, H	66,675
Orr, J	23,978
Orris Burns	54,062
Ortho Diagnostic Systems.	98,909
Osborne, R K	21,837
Osgoode Communications	12,261
Osoyoos Rural Fire Protection District	17,541
Osprey Silviculture Operations	199,429
Otteson, R.	14,915
Outboard Marine Corp of Canada Ltd	28,044
Outdoor Recreation Foundation of BC	17,348
Outline Display Canada Ltd.	17,192
Ove Linder Manufacturing Ltd.	38,161
Overland Freight Lines Ltd	59,380
Oversea Courier Service (Canada) Ltd	31,055
Overseas Monitor Ltd	19,899
Overwaitea Foods	113,033
Oviatt Contracting Ltd, J	30,983
Owen & Sons Cash Registers Ltd	23,216
Owen Bird	1,041,157
Owen Cowling & Co.	15,470
Owens Trucking, J	33,230
Owens, J	16,349
Oxbury Trucking, John	33,298
Oxford University Press	1,441,834
Oxley, L.	22,625
Oyama Fire Protection District	38,800
P & D Logging Ltd	15,039
P & N Enterprises	22,750
P & V Contracting	27,143
P B Excavating	48,516
P C I Prescription Centre	12,608
P G Burn Specialists	216,159
P G Office Equipment Ltd	31,117
P G Reforestation Service Co Ltd	13,944
P G Surg-Med Ltd	15,695
P I P Retail Systems Inc.	88,803
P J Enterprises	15,675
P M Art At Work Ltd	18,078
P R A Pacific Rim Aqua Supplies Ltd	32,188
P R Plus	159,262
P R S Professional Recording & Reporting Services Ltd.	24,474
P R Tru Mix Ltd	19,761
P S Logging	13,855
P S Printers Supply Western Ltd	30,097
P S Traffic Control	13,576
P T Contracting Ltd	28,323
Pac Group Inc	39,586
Pace Consultants Inc, The	11,495
Pacheco, W	37,068
Pacific Alignment	21,909
Pacific Avionics & Instruments Ltd	23,957
Pacific Bronze Co Ltd	54,993
Pacific Building Maintenance Ltd	19,379
Pacific Business Equipment Ltd	73,851
Pacific Circuit Design Ltd	27,636
Pacific Coast Electronics Ltd	59,551
Pacific Coastal Airlines	45,161
Pacific Cultural Services Ltd.	125,600
Pacific Damen Products Ltd	65,737
Pacific Dodge Chrysler Ltd.	142,884
Pacific Driveway Sealing & Repairs	24,900
Pacific Educational Systems Corp	50,000
Pacific Educational-Press	10,254
Pacific Emergency Packs & Equipment.	70,790
Pacific Equipment Co	38,108
Pacific GMC Ltd.	69,817
Pacific Industrial Scale Co Ltd	15,946
Pacific International Mapping Corp	961,886
Pacific Metals Ltd.	12,862
Pacific National Leasing Corp	45,058
Pacific Net & Twine Ltd	17,177
Pacific Northern Gas Ltd	13,871
Pacific Northwest Removal Service Ltd	89,202
Pacific Partners.	60,000
Pacific Photon Products Ltd	13,280
Pacific Phytometric Consultants.	105,219
Pacific Press Ltd	388,402
Pacific Regeneration Technologies Inc	6,371,643
Pacific Restorations Ltd	41,624
Pacific Ribbon & Carbon Co	144,325
Pacific Rim Engineered Products (1987) Ltd	24,163
Pacific Rim Marketing Ltd	51,336
Pacific Soils Analysis Inc	38,560
Pacific Strategies Group Inc	34,891
Pacific Textiles Ltd.	31,715

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Pacific Underground Installations Ltd	108,712
Pacific Warehouse Equipment Ltd.	100,433
Pacific-Rim Education Services Inc	78,500
Pagel, K	46,888
Paget Engineering Consultants Ltd.	59,991
Paish & Associates Ltd, Howard	27,648
Paler, J	15,990
Pallan Timber Products Ltd	12,243
Palm Tree Excavating Ltd	14,080
Palmer Jarvis Advertising	833,789
Palmer, B.	15,418
Palmer, J	47,061
Palowna Orchard Ltd.	29,347
Pals Grading	15,271
Pam-Co-Dan Trucking Ltd	34,342
Pamap Graphics Ltd	1,669,482
Pan Pacific Vancouver Hotel	35,706
Pan-Pacific Systems Corp	70,786
Pannell Kerr Forster Inc.	212,005
Panrucker, M	50,805
Panton, J	26,242
Panvideo Productions	116,142
Pape & Salter	11,593
Paragon Computers Ltd.	14,570
Paramount Air Ltd	113,560
Parfitt, C	12,913
Parish, R	58,697
Parke Davis Canada Inc	56,103
Parker Pile Driving Ltd, D L	53,018
Parker, G	20,900
Parker, K	10,490
Parkinson, A	14,700
Parkinson, E	22,012
Parks Research & Planning Inc	18,494
Parkway Service	10,338
Parrett, W G	13,590
Parrish Contracting Ltd, C.	24,179
Parrish, R.	33,423
Parrott & Braid Insurance Agencies Ltd	41,512
Parsloe & Associates Ltd	17,576
Parsons Moving & Storage Ltd	26,636
Parsons, P	10,626
Paruk, M B	21,862
Pas Lumber Co Ltd, The	889,690
Pashco Blasting Ltd	101,728
Password Consulting	13,244
Pastiche Productions Ltd.	85,134
Patchett Excavating Ltd	45,061
Paterson, S B.	37,593
Pathfinder Software Inc	116,920
Pathocon Consulting	214,715
Paton, A.	10,250
Patrick, D	11,923
Patten MacDonald & Crabtree	31,273
Patterson, B.	11,838
Patterson, J	15,575
Patterson, R H, Dr	25,046
Pattison Lease, Jim	41,637
Pattison Pontiac Buick, Jim.	171,430
Paulley, D	18,045
Pauls Bulldozing Ltd	19,670
Paw Consulting	174,817
Pawson, O	10,924
Pay Less Gas Co (1972) Ltd	54,092
Paymaster (Canada) Ltd.	15,417
Payment of Taxes	77,421
Payments into Courts.	103,626
Payne, D	28,724
Payne, D	25,738
Paynes Forest Enterprises	13,553
Pazs Trucking	16,906
Pcanada Systems Inc	15,075
PDC Technology Corp	74,618
Peace Country Maintenance Ltd	3,571,302
Peace Moving & Storage Ltd	46,054
Peace River Block News Ltd	12,764
Peace River North School District 60	1,458,473
Peace River Regional Hospital District	652,137
Peace River South School District 59	1,202,550
Peach, J	12,249
Peachland Transfer Ltd	40,502
Peacock Inc	11,842
Pearce, C.	80,618
Pearce, D C	13,179
Pearlman & Lindholm	76,711
Pearson, D & Pearson, N	28,242
Pearson Contracting 1979 Ltd, T	12,114
Pearson Excavating Ltd	227,824
Pearson Hospital	13,546
Pearson Landclearing, H.	17,066
Pearson, J	13,823
Peat Marwick Consulting Group	375,074
Peat Marwick Ltd	171,163
Pechet, K.	45,480

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Peck, E R	162,212
Peco Installations Inc	10,120
Peder Geo-Data International Inc	27,427
Pee Jay Contracting	72,269
Pee-Wee Logging	28,818
Peebles Contracting, Bob	261,648
Peebles, J	16,191
Peg-Rin Enterprises Ltd	17,947
Pell Business Equipment Ltd	68,991
Pelletier Enteprises Ltd, R	10,118
Pelton Contracting, B	11,157
Pelton Reforestation Ltd	3,417,299
Pemberton Business Services	14,543
Pemberton Helicopter Services	121,083
Pemberton Houston Willoughby Bell Gouinlock	15,121
Pemberton Valley Dyking District	14,411
Pender Communications	23,403
Pender Harbour Fire Protection District	77,243
Pender Holdings Ltd	408,087
Pender Pacific Systems	71,700
Penfor Consulting Ltd	121,646
Penich, S	21,500
Peninsula & Bay Lands Ltd	10,886
Peninsula Luggage	12,419
Penner Trucking, Ivan	28,018
Penner, A	21,537
Penner, B	17,403
Penner, C	33,491
Penniston Holdings Ltd	55,000
Penny Contracting Ltd	52,544
Pensadyne Computer Services Ltd	41,646
Penticton & District Jaycees	10,766
Penticton Construction Ltd	21,646
Penticton Engineering Ltd	21,171
Penticton Gravel & Excavating Ltd	65,863
Penticton Herald	16,619
Penticton Indian Band	30,279
Penticton Landscape & Irrigation	23,063
Penticton Regional Hospital	15,617
Penticton School District 15	1,032,540
Penticton Tireland Ltd	10,572
Pentland Steele Ltd	10,926
Pereboom, D	62,783
Peregrine Instruments & Monitoring Inc	72,542
Pereira, R	21,000
Perkin-Elmer Canada Ltd	18,797
Perrault, S	30,745
Perreault Enterprizes, C	17,993
Perrin Reefers Ltd	33,420
Pertelson, F	15,254
Petch Contracting Ltd, L & D	462,139
Peterborough Paper Converters Inc	28,308
Peters Bros Paving (1981) Ltd	5,224,746
Peters, C	10,651
Peters, J G	22,722
Peters, K	10,437
Peterson Contracting	498,221
Peterson, D G	19,014
Peterson, K	24,267
Petes Contracting Ltd	16,749
Petes Tent & Awning Ltd	24,275
Petrie, M S	46,248
Petro-Canada Inc	2,608,686
Petro-Canada Service Centre	13,078
Pettie, M	19,680
Pfizer Canada Inc	67,158
PGA Tour	36,417
Phantom Rebuilders Ltd	20,620
Pharmasave	15,344
Pharmascience Inc	93,741
Phelps Apartment Laundries Ltd	47,313
Phelps, W	20,675
Phero Tech Inc	440,820
Philips Electronics Ltd	50,736
Philips Information Systems Ltd	18,651
Phillip, M	20,950
Phillips & Associates, Christopher Landscape Architects Inc	19,059
Phillips & Sons Contracting	19,901
Phillips Contracting Ltd, J	16,000
Phillips Excavating Ltd, Gordon	43,206
Phillips Trucking, Lawrence	17,777
Phillips, B	10,088
Phillips, R	24,481
Phillips, R J	41,042
Phillmac Enterprises Ltd	18,021
Philmer Marketing	12,865
Phils Contracting	167,913
Phils Professional Fire Fighting Unit	10,259
Phipps, A	10,107
Phoenix Communications Ltd	17,214
Phonic Ear Ltd	62,405
Phye Bulldozing Ltd, Dennis	13,234
Pickell Construction Ltd	64,950
Picker International Canada Inc	16,087
Pickering, L	18,882
Pickthorne Management Corp	34,857
Pidherny Contracting Ltd	14,273
Pin Contracting Ltd, T J	193,720
Pine Contracting	82,121
Pine Lake Construction Ltd	69,785
Pine Tree Services	66,759
Pine Valley Enterprises Ltd	205,931
Pinecone Building & Design	11,235
Pineridge Paving Ltd	490,563
Pinette & Therrien Mills Ltd	23,335
Pinnacle Contracting	153,700
Pinnacle Cruise	24,620
Pinpoint Contracting Ltd	83,795
Pinsky, H	36,854
Pioneer Envelopes Ltd	435,712
Pioneer Garage Ltd	42,104
Pip Enterprises Inc	15,270
Pipe & Piling Supplies (B C) Ltd	161,468
Pipes Business Systems Ltd, J R	82,800
Pirie, A	12,366
Pistell Contracting, Al	20,737
Piteau Associates	72,759
Pitka Logging Ltd	10,665
Pitney Bowes	919,217
Pitt, K	42,103
Pittman Asphalt Co Ltd	356,065
Piva Contracting Ltd, J	29,090
Piva Trucking Ltd, Gordon	14,220
Pixelart Graphic Systems	62,832
PK Innovations	13,308
Placer Ventures Internationale	57,111
Placsko, E	12,850
Plantasphere Projects Ltd	26,798
Plastic Shop, The	10,555
Plazer Contracting Ltd	906,599
Plottel, C	10,894
Pluto Autobody Ltd	20,254
PMI (Data Maintenance) Ltd	19,479
PML Microbiologicals	21,099
Pohl Holding	10,942
Poirier, M	33,889
Polar Forest Industries	421,695
Polaris Inflatable Boats Ltd	11,707
Polier Contracting Ltd	17,324
Polier, J	33,439
Polk & Co Ltd, R L	10,109
Pollock Contracting	21,346
Polycrete Restorations Ltd	76,417
Ponderosa Forestry Consulting	24,259
Ponderosa Forestry Services	25,526
Pontious, H A	12,376
Poole, C	40,495
Pope & Talbot Ltd	691,177
Popular Landscaping & Gardening Ltd	152,042
Port Edward Marine Services Ltd	16,038
Port Hardy Insurance Services Ltd	29,464
Port Machine Works (1976) Ltd	10,745
Port McNeill Janitorial Services (1986) Ltd	91,922
Porteous, L	49,425
Porter Ramsay	22,245
Porter, J	23,978
Porter, M	20,250
Porter, R	18,441
Portico Insurance Services (B C) Ltd	19,730
Poschner Construction Ltd	20,422
Positive Photo	10,763
Post Haste Video	129,675
Postage	11,575,619
Postill & Sons Ltd, R E	62,306
Pothier Enterprises Ltd	22,147
Potlatch Arts Ltd	29,140
Potter, J	24,412
Poulin & Associates, V A	173,264
Pounder Emulsions Ltd	1,359,379
Powell Air Ltd	18,702
Powell River Regional Hospital District	93,392
Powell River School District 47	1,444,525
Pownall, L	60,670
Practical Tree Improvement Research Services Ltd	171,285
Praetorian Security Inc	45,632
Pratt & Whitney Canada Inc	424,268
Pratt, K	30,045
Pre-Cam Rentals Ltd	18,444
Pre-Con Products Co Ltd	101,841
Precision Civil Installations Ltd	1,203,672
Precision Consulting Ltd	43,838
Precision Sound	33,657
Premier Envelope (B C) Ltd	41,434
Premier Propane Inc	32,922
Premo Plastics Engineering Ltd	41,635
Prentice-Hall Canada Inc	509,507
Presidence Construction	40,054
Pressed Metal Products Ltd	62,743
Pressman, E, Dr	25,428
Preston Contracting Ltd, P	107,841
Prettys Timber Co Ltd	75,593
Price & Markle Equipment Ltd	40,435
Price & Markle Industrial Supply Ltd	25,514
Price Construction Ltd, J W	239,546
Price Daxion	477,050
Price Waterhouse	465,135
Price Waterhouse Ltd	56,611
Price Waterhouse Management Consultants	102,005
Price, M	11,543
Price, S	10,329
Prices Lock & Safe Ltd	14,632
Pricil (Sarnia) Ltd	53,203
Prime Computer of Canada Ltd	278,596
Prime Personnel	271,970
Primex Business Systems Inc	11,196
Prince George Leisure Time (1984) Ltd	36,978
Prince George Lock & Key Ltd	12,839
Prince George Motors Ltd	295,334
Prince George Pilot Car & Traffic Control Services	51,971
Prince George R J Resources Ltd	448,755
Prince George Regional Hospital	25,339
Prince George School District 57	2,406,385
Prince George Spring Ltd	17,568
Prince George Truck & Equipment Ltd	70,717
Prince George Wood Preserving Ltd	285,746
Prince Rupert Daily News	18,005
Prince Rupert Properties Investment Ltd	35,263
Prince Rupert School District 52	59,577
Princeton Redi Mix Ltd	20,129
Princeton School District 17	425,386
Pringle, K, Dr	13,387
Prins Greenhouses Ltd	401,226
Printcraft of BC Ltd	23,341
Pro Pile Inc	90,470
Pro-Lab Inc	23,672
Pro-Tec-Tion Garments	19,791
Procter & Gamble Inc	41,129
Procyshyn, A J	49,724
Producers Workshop	34,525
Profastners	64,651
Professional Computer Centre	15,357
Professional Environmental Recreation Consultants Ltd	24,041
Progressive Building Maintenance Ltd	75,528
Pronk, M B	26,418
Pronto Enteprises	64,317
Proppe, H	36,844
Prospect Equipment (1983)	79,810
Protec Contracting	18,214
Protect-A-Case Ltd	10,451
Protect-Orr Alarm Services Ltd	24,974
Province, The	24,716
Province-Wide Communications Ltd	28,426
Provincial Election Expenses	268,556
Provincial Emergency Program Expenses	79,322
Provincial Home Acquisition Account	9,370,770
Provincial Treasurer of Alberta	116,181
Prowse, D C	73,154
Pruckl Ranch	80,800
Pruner, D	17,350
Pryke Lambert Leathley & Russell	19,694
Ptarmigan Creek Contracting	21,514
Ptarmigan Gravel Ltd	353,456
Public Affairs Communications Management	96,274
Public Affairs International Ltd	40,627
Public Freightways Ltd	27,331
Public Legal Education Society	86,216
Public Service Long Term Disability Fund	2,401,588
Public Service Retiring Allowance	2,427,627
Public Service Superannuation Fund	66,477,162
Pukacz, G	113,963
Pullano Contracting, Sam	14,751
Pumps & Power Ltd	13,897
Punjab Contracting Ltd	40,639
Purcha & Son Ltd, Murray	114,092
Purchases From Inmate Work Programs	194,509
Purden Ski Village	11,362
Purity Feed Co Ltd	30,544
Purmal Contracting, Norm	62,269
Purolator Courier Ltd	20,716
Purple Thumb Construction	21,570
Purves Ritchie	23,945
Pye & Sons Excavating Ltd	65,122
Pylatiuk, C	36,684
Pyper, S	38,276
Q L Systems Ltd	12,745
Q M Industries Ltd	27,956

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QD Enterprises	24,354
Quaife Holdings Ltd	26,505
Quaife, E	10,711
Qualicum School District 69	3,793,688
Quality Drafting Services	119,787
Quanta Trace Laboratories Inc	22,579
Quantz, E	92,908
Quartech Systems Ltd	1,214,647
Quatsino Band Council	13,637
Que Que Vee Enterprises Ltd	19,337
Queale Electronics Ltd	55,206
Queen Charlotte School District 50	314,844
Queens Printer	70,218
Queens University	13,569
Queensway Auto Body Ltd	20,842
Quesnel Grading Ltd	14,756
Quesnel Hiab Service Ltd	73,753
Quesnel Moving & Storage (1973) Ltd	40,553
Quesnel School District 28	2,990,258
Quesnel Woods Contracting	14,745
Quest Contracting Ltd	120,755
Question Mark Productions	13,392
Quick Beam Ltd	232,136
Quietwood Logging Ltd	35,528
Quin, B	11,503
Quinn Enterprises	24,729
Quipp, F	11,275
Quoin Development Ltd	77,279
R & A Contracting (1984) Ltd	14,007
R & A Silviculture	109,219
R & B Enterprises	73,597
R & J Contracting	36,996
R & L Trucking Ltd	27,611
R & R Holdings	61,392
R & S Holdings	35,190
R & S Services Ltd	29,244
R & T Autobody	60,998
R C J Island Programming	49,845
R Dac Group	16,238
R Hudson Enterprises Ltd	27,269
R J A Forestry Ltd	319,635
R J Aricultural Contractors Ltd	355,622
R J S Technologies	21,000
R K Co	18,437
R L M Silvics	75,959
R M Microdat Services	53,199
R P Educational Consulting	26,615
R S A & Son Contracting	15,157
R S F Energy	39,828
R S Technical Instruments Ltd	12,229
R W Blacktop Ltd	1,061,944
Racicot, E	14,000
Radio Shack	58,361
Rae Clutch Rebuilders Ltd, Gordon	19,353
Rafter B Enterprises Ltd	16,689
Raider Aluminum Ltd	12,288
Railway Appliance Research Ltd	41,347
Rain Coast Cranes & Equipment	10,337
Rainbow Resources Ltd	380,230
Rainbow Sign Co Inc	13,149
Raincoast Sea Farms	54,750
Ralphs Radio Ltd	24,952
Ram Analysis of Victoria Ltd	10,575
Ram Thinning Ltd	173,540
Ram Tree Service	17,755
Ramark Software Ltd	20,053
Rams Custom Furniture & Millworking Inc	240,570
Ramsay Nose	103,522
Ramsay Thompson Lampman	50,180
Ramsay, O	147,453
Ramsden, J A	20,784
Ramsey Associates	34,989
Ramsoft Systems Ltd	45,018
Ranch Drive-In Ltd	27,425
Random House of Canada Ltd	20,198
Randys Excavating	18,065
Range Air	14,037
Ranger Helicopters Canada	25,121
Ransford, P M, Dr	10,043
Ranson, J	18,452
Rapid-Span Structures Ltd	1,239,129
Rasmussen Bindery Ltd	15,120
Rasmussen, B	46,289
Rathgaber, G	38,508
Rathwell, J	42,020
Rauch Holdings Ltd	30,730
Rauch, R	12,808
Raven & Kaine	110,737
Raybern Erectors Ltd	70,042
Raylin Contracting	210,825
Raymar Manufacturing Ltd	30,887
Raymond Rebuilts	24,416
Ready, V	23,050
Recochem (B C) Inc	20,201

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Recreation North	11,400
Recreation Parks Management	32,477
Rectec Industries Inc	164,334
Red Carpet Coffee Services	13,785
Red Mountain Contracting	92,890
Red River Cooking Corp	41,355
Red Rock Enterprises Ltd	32,600
Red Rose Mountain Contracting Ltd	13,009
Redden Net Co Ltd	25,048
Redhawk Rentals Ltd	17,641
Reed Sternhouse Ltd	49,274
Reedy Forestry & Mining Services Ltd	51,731
Reedy, B	27,853
Reese, T	24,600
Regal Express Services Inc	25,893
Regan & Associates Ltd, D G	20,892
Regency Chrysler 330542 B C Ltd	14,749
Regional Consulting Ltd	12,627
Regional District of Alberni-Clayoquot	546,928
Regional District of Bulkley-Nechako	673,652
Regional District of Cariboo	3,610,827
Regional District of Central Coast	68,691
Regional District of Central Kootenay	3,255,134
Regional District of Central Okanagan	4,682,264
Regional District of Columbia-Shuswap	2,215,323
Regional District of Comox-Strathcona	2,210,375
Regional District of Cowichan Valley	2,843,805
Regional District of Dewdney-Alouette	334,793
Regional District of East Kootenay	1,757,407
Regional District of Fort Nelson-Liard	2,347,026
Regional District of Fraser-Cheam	1,738,010
Regional District of Fraser-Fort George	1,927,177
Regional District of Greater Vancouver	476,656
Regional District of Kitimat-Stikine	1,273,435
Regional District of Kootenay-Boundary	2,298,157
Regional District of Mount Waddington	441,191
Regional District of Nanaimo	2,225,894
Regional District of North Okanagan	1,598,437
Regional District of Okanagan-Similkameen	1,742,495
Regional District of Peace River	2,431,659
Regional District of Powell River	468,072
Regional District of Skeena-Queen Charlotte	274,419
Regional District of Squamish-Lillooet	307,055
Regional District of Sunshine Coast	2,295,047
Regional District of Thompson-Nicola	3,139,946
Reichert, H	23,750
Reicherts Sales & Service Ltd	25,380
Reid Collins & Associates Ltd	255,085
Reid Collins Nurseries Ltd	1,075,483
Reid Crowther & Partners Ltd	92,658
Reid Hedlund Logging	27,621
Reid, B	35,194
Reid, L	14,208
Reimer Custom Drafting Ltd, G A	40,420
Reimer Trucking, M H	20,749
Reiner, H	68,814
Remco Office Systems Ltd	311,505
Remnant, P	20,325
Rempel Bros Concrete Ltd	79,933
Remple Enterprises Ltd, Art	25,588
Rendell, B	44,374
Rendle, I	54,668
Renos Garage Ltd	13,933
Rentway Canada Ltd	53,573
Repko Contracting, Ron	15,792
Reportex Agencies Ltd	11,976
Rescan Environmental Services Ltd	20,371
Resource Communications	11,227
Resource Data Management (1985) Inc	16,078
Resource Information Systems Inc	21,869
Resource Management Services	17,000
Respiratory Care & Equipment	72,041
Restall, R	14,758
Restcan Environmental Services Ltd	69,984
Reum Contracting Ltd	50,513
Revelstoke Equipment & Rentals Ltd	31,789
Revelstoke Home Improvement Centres Ltd	13,048
Revelstoke School District 19	203,843
Reynolds Industries Systems Inc	24,469
Reynolds Ltd, J C	43,992
Reynolds, G	23,307
Reynolds, M A	13,618
Reynolds, P J	19,470
Rheumer, E	13,000
Rhoades Enterprises Ltd, Don	18,214
Rhodes McShane Percival	14,163
Rhone-Poulenc Pharma Inc	246,946
Rice Engineering & Operating Ltd	23,850
Richards Buell Sutton	23,576
Richards Hydro-Tech Inc	12,182
Richards, I	18,701
Richardson Contracting, Larry	14,639
Richardson Seed Co Ltd	138,765
Richardson, J	13,950

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Richardson, P	11,044
Richardson, R	18,457
Richardsons Reporting Ltd	38,099
Richbar Nursery Ltd	21,676
Richmond Inn	53,741
Richmond Plymouth Chrysler Ltd	13,392
Richmond Plywood Corp Ltd	102,873
Richmond Reproduction Centre	15,980
Richmond Savings Credit Union	21,042
Richmond School District 38	120,188
Richport Ford Sales Ltd	32,212
Richter, C	11,756
Richter, K	64,342
Ricketts-Sewell Electric Ltd	423,284
Rickeys Grading	39,015
Rico Equipment (1983) Ltd	12,941
Ricoh Corp (Canada) Ltd	1,676,233
Ridco Trucking & Excavating Ltd	28,601
Riediger, J	20,788
Riggers Industrial Sales Ltd	29,920
Right of Way Compensation	20,787,356
Right Weigh Scales Ltd	15,221
Riley, C	28,133
Rimmer, B	20,375
Ring, F M	10,491
Rippon, T	58,755
Ritchie Logging Co Ltd, D	22,702
Rite Way Fencing Co	62,977
Ritmiller, C	27,319
Ritter, R N	37,688
Rivard & Associates Ltd, L E	16,939
Rivers & Associates Consultants	55,460
Riverside Chevrolet Oldsmobile Ltd	19,947
Riverside Forest Products Ltd	496,921
Riverside Helicopters Ltd	332,452
Riverview Chevrolet Oldsmobile Ltd	196,774
Rivquip	27,295
Rivtow Equipment Ltd	29,468
Rivtow Straits Ltd	12,361
Roach, D	29,865
Robb, S	11,207
Robbins Parking Service Ltd	16,979
Roberds Excavating, D	16,760
Roberts Yard-N-Garden	17,342
Roberts, A M	83,966
Roberts, G	41,739
Roberts, G C	65,458
Robertson & Sons Insurance Services, Jack (Valemount) Inc	15,718
Robertson Construction Co Ltd, W E	98,984
Robertson Kolbeins Teevan Gallaher Associates	22,300
Robertson Peck Thompson Casilio	102,430
Robertson Rozenhart Inc	163,567
Robertson, D, Dr	10,414
Robertson, F	47,125
Robertson, L	14,446
Robertson, R	18,516
Robidoux Excavating, Rosiare	51,443
Robidoux, R	13,572
Robin, J	22,444
Robins Canada Inc, A H	26,644
Robins Contracting, Maurice	26,475
Robinson, H M	45,408
Robinson, L	24,311
Robinson, T	10,000
Robinsons Sporting Goods Ltd	11,676
Robo Transport Ltd	62,314
Rocket Redi-Mix	64,918
Rocktech Equipment Ltd	11,128
Rocky Construction Ltd	13,000
Rocky Fahr Construction	23,551
Rocky Forest Management Ltd	389,951
Rocky Mountain Construction Ltd	92,703
Rodger Excavating	25,019
Roedway Contracting Ltd	98,735
Rogers, D	11,819
Rogers, T, Dr	17,400
Rohrmoser, H	68,254
Roko Service Ltd	15,751
Rolex Plastics & Screen Printing Ltd	413,302
Rollins Machinery Ltd	625,580
Rollins, R	10,482
Romac Auto Services Ltd	17,586
Romar Contracting	274,924
Romark Systems Inc	56,976
Romeike Pipeline Welding & Fabrication Ltd	25,276
Ron Service-Builder Ltd	71,040
Ronalds Printing	236,491
Rons Contracting	11,845
Rons Freight Delivery	32,487
Root Enterprises Ltd, J	67,323
Roots Reforestation Ltd	3,043,932
Roper Holdings, Dan	10,524

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Rorison Enterprises Ltd	28,406
Rosman Bros Service Centre	12,312
Ross & Associates, L A	14,069
Ross & Co	18,298
Ross & Terrys Equipment	13,758
Ross, L	83,428
Ross, M N	13,000
Ross, R A	48,134
Rossley, J L	43,960
Rota, D	28,143
Rotair Industries Ltd	14,999
Rotary Business Forms Ltd	235,783
Rotex Wiping Products Ltd	10,305
Rothel Excavating & Trucking Ltd	13,573
Rothkop Contracting Ltd	209,110
Rotortech Helicopters Ltd	71,913
Rotvold Trucking Ltd, H & E	58,588
Rough Country Marine Ltd	12,047
Rougier Inc	15,972
Roussel Canada Inc	17,986
Rowan, J	16,475
Rowe & Associates Consultants Ltd	67,763
Rowley, F	116,920
Rowntree Advertising Ltd	203,354
Rowsell Contracting, R P	258,826
Roy, W	20,800
Royal City Towing & Storage Ltd	15,548
Royal Columbian Hospital	28,405
Royal Garden Hotel	14,303
Royal Inland Hospital	21,028
Royal Oak Systems	10,535
Roylease Ltd	812,939
Roys Logging Ltd	11,143
Royston Improvement District	14,014
Rozen, D	28,750
RS & RS Enterprises Ltd	17,257
Rubin, W	12,294
Ruby Food Services Ltd	67,674
Rud, S	14,493
Rudy, J	23,868
Rudys Custom Grading	24,594
Ruff Holdings	543,679
Ruffs Greenhouses	22,400
Ruggles, K	17,175
Ruissen, J	33,173
Rumball Inc, C, Dr	18,368
Rumley Grading Ltd, R H	90,201
Run Rite Automotive Ltd	21,940
Runnalls & Associates, R R	12,270
Running Graphics Ltd	58,958
Rush, Stuart in Trust	13,692
Rusk, D	18,264
Russell & Dumoulin	1,454,313
Russell Canada Ltd, Frank	60,000
Russell Food Equipment Ltd	77,678
Russell Transfer Ltd	34,336
Russell, R	78,296
Russo Reforestation	126,689
Rustad Bros & Co Ltd	805,758
Ruston/Tomany & Associates	13,595
Rutland Transfer Co Ltd	62,948
Rutter, S	12,450
Ryane Consulting Inc	80,066
Rymus Forestry Services, Mike	50,960
Ryneveld, D	74,307
S & L Silviculture & Ecology	120,587
S & P Agencies (1980) Ltd	22,565
S & S Helicopter Dispatching Ltd	35,129
S A S Institute Inc	30,394
S B S Forestry Inc	50,358
S E I Industries Ltd	20,317
S F Services	24,611
S H M Marine International Inc	69,252
S K Electronics Ltd	64,714
S K Sanitary Specialties Manufacturing Ltd	39,213
S L S Ventures	25,528
S R L Sociometrics Resources Ltd	50,064
S V Enterprises	13,283
Saanich School District 63	425,427
Saari, D	45,255
Sabre Transport Ltd	16,201
Sadlier-Brown Goodbrand Ltd, Nevin	19,873
Safe-Pak Supply Canada Inc	47,151
Safescape Evacuation Ltd	18,405
Safety Supply Canada Ltd	525,275
Safety-Kleen Canada Ltd	21,848
Sage Consultants	24,524
Sager Enterprises Ltd	17,852
Sahuaro Canada Ltd	145,881
Sakeniche Contracting	28,281
Salmon Arm Motors Ltd	10,453
Salmon Arm Paving (1977) Ltd	975,765
Salmon Arm Ready-Mix Ltd	189,831
Salmon Arm Tree Toppers	17,943
Salmons Transfer Ltd	23,433
Salt Spring Insurance Agencies (1972) Ltd	19,108
Salton Fabrication Ltd	12,172
Saltspring Island Fire Protection District	170,500
Saltspring Planters	59,483
Salvador & Son Ltd, Louis	29,889
Salzman, L	23,207
Samain Trucking Ltd, Lorne	13,119
Sams Custom Grading	24,712
San Francisco Auto Center	19,136
Sancella Inc	154,109
Sanders & Co Contracting Ltd	154,259
Sanders Poultry Farms Ltd	10,829
Sandford Consulting	45,380
Sandman Hotels & Inns	19,137
Sandoz Canada Inc	62,510
Sandoz Nutrition Corp	23,985
Sandspit Heli-Jet	12,098
Sandwell Swan Wooster Inc	224,836
Sanesh, L	36,623
Sanford Evans Communications Ltd	34,377
Sangha, S	25,783
Sanland Contracting Ltd	277,082
Santos Trucking, J R	12,047
Saran, E A	42,343
Sardis Explosives Ltd	49,072
Sargent Grading	11,963
Saskcon Repair Services Ltd	227,077
Satchs Amusements Ltd	11,400
Saunders, M E	46,647
Savage Consulting	35,131
Savannah Computer Systems Corp	10,787
Save Business Machines Inc	21,769
Savin Canada Inc	295,143
Savona Waterworks District	59,304
Sawchuk Pile Driving (1982) Ltd	48,103
Sawchuk, G	59,285
Saynor Varah Inc	37,377
Scala Electronic Corp	14,424
Scali & Durante Furniture Mfg Ltd	60,873
Scali McCabe Sloves	285,585
Scancad Services Ltd	26,213
Scanlands Excavating Ltd	11,929
Schatz, R	10,941
Schaufele, J	29,230
Scheck, J	30,773
Scheitel, T W	15,900
Schering Canada Inc	25,114
Schier Co Ltd, W A	43,362
Schiffer Trucking	16,832
Schilling Contracting	14,582
Schilling, W	18,097
Schinbein, J, Dr	11,610
Schlosser Gunnlaugson & Schlosser	10,260
Schlotter, G	54,439
Schmid Canada Ltd, J	38,805
Schmidt, L	13,576
Schmittys Excavating	22,492
Schochter, J	19,515
Schoen, P	17,960
Scholefield, D	11,728
Schols, R	26,965
School Book Fairs Ltd	17,251
Schreiber, D	20,471
Schreiner, P	20,828
Schreyer Logging, Roy	60,517
Schroder Wagg & Co Ltd, J Henry	63,177
Schuck in Trust, A	30,000
Schultes, T	31,500
Schultz Pontiac Buick Ltd	1,215,831
Schulz, E	10,574
Schunter Contracting Ltd, R J	17,803
Schwartz Computer Consulting	51,030
Scicore Inc	144,349
Science World B C	18,053
Scintrex Ltd	43,338
Scobbie & Associates	27,841
Scope Exploration Services Ltd	80,686
Score Construction Ltd	37,004
Scot Office Supplies Ltd	10,765
Scott Lynn Contracting	181,436
Scott Paper Ltd	37,104
Scott Plastics Ltd	50,725
Scott, G	18,164
Scott, R	10,872
Scott, S	38,824
Scottys Backhoe Service	15,562
Scroggie, W & Lisitza, W	20,171
Scythes Inc	55,476
SDS Drilling Ltd	162,427
Sea To Sky Agencies (Squamish) Ltd	41,161
Sea-West Engines Ltd	16,775
Seabrook & Bobolo Ltd	125,877
Seacrest Sales Ltd	51,455
Seagram, N P	24,640
Seaker, J	43,112
Sealcoat Surfacing Ltd	242,383
Sealum Industries Ltd	19,621
Sear Search & Rescue Equipment Ltd	25,451
Sears Canada Inc	37,629
Seaton Contracting, Rob	186,368
Sebellin, P F	20,284
Seca Technologies	17,794
Securiguard Services Ltd	126,233
Sedgwick Logging Ltd	25,413
Sediuk, V	12,897
See-Moore Printing & Stationery	18,580
Sehmi, H	20,965
Seigniory Chemical Products Ltd	18,891
Seinen Printing	15,789
Seip, D R	10,010
Selbie-MacDonald, L	20,236
Select Express	22,395
Selkirk College	59,074
Selkirk College Forestry	18,536
Selkirk Remote Sensing Ltd	26,356
Sellers, A, Dr	14,202
Seltech Consulting	29,996
Semiahmoo Bulldozing & Trucking	18,040
Seminchuk & Sons Trucking Ltd	20,126
Semrau Inc, S R, Dr	29,256
Seneca Enterprises Ltd	557,971
Senniw, D	38,532
Sentes Chevrolet Oldsmobile Cadillac Ltd	96,904
Sentes Leasing	63,402
Sentinel Forestry Services Ltd	25,955
Sentinel International Marketing & Financial Services	17,501
Sentra Contracting Ltd	117,934
Septer, D	43,883
Serac Reforestation Ltd	17,694
Seredynski, G	16,810
Serials Management Systems Canada Ltd	165,617
Serles Tree Co	19,604
Servcom	90,356
Serwa Bulldozing Co Ltd	45,281
Seth Enterprises	17,774
Seton Motors Ltd	14,544
Seven Seas Travel Ltd	145,770
Severance Settlements	3,867,133
Sexsmith Trucking, Dan	46,595
Sexton, G	14,768
Seymour & Associates, Jonathan	58,839
Seymour Air Ltd	260,297
SGA Communications Co Ltd	24,345
SGL Communications Inc	11,000
Shabeck Enterprises	13,932
Shadow Lines	35,691
Shaffer & Associates Ltd, Marvin	20,932
Shaflik Engineering Ltd, R P	29,404
Shag Loading Ltd	26,032
Shakespeare Signs Ltd	51,323
Shalom Construction Ltd	24,555
Shamoun, S	19,329
Shamrock Silviculture Services	21,592
Shanahans Ltd	29,473
Shannon Silviculture Services	286,146
Shannon, G	42,845
Sharp & Son Ltd, Harry	129,488
Sharp Associates Ltd, I P	99,665
Sharp Wings Ltd	84,865
Sharpe & Ekman	21,796
Sharps Audio-Visual Ltd	83,342
Shatex Mfg Corp	57,062
Shaughnessy, D	21,672
Shaw, M in Trust	34,496
Shaw Ltd, J H	26,915
Shaw, B A	20,034
Shaw, P	10,672
Shawara Investments Co, Barry	10,290
Shawnica Logging	11,977
Shawnigan Lake Improvement District	140,829
Shaws Sales & Service Ltd	45,736
Shearer, C	23,917
Shearwater Ecological Services	15,919
Shearwater Mapping Ltd	48,795
Sheldon-Giles, L J	48,360
Shell Canada Ltd	1,131,787
Shell Canada Products Ltd	2,378,593
Shelter Bay Construction	45,679
Shelter Point Bulldozing 1980 Ltd	10,526
Shepard Computer Systems	181,121
Shepard Software	10,990
Shepp & Associates Ltd, B N	37,500
Sheran, F	40,800
Sheraton Villa Inn	11,208
Sheraton-Landmark	28,270
Sheraton-Plaza 500	15,980

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Sheret Ltd, Andrew	14,916
Sheridan Lake Contracting	26,051
Sheridan, K	27,503
Sheriffs Fees	28,675
Sherk, R	28,699
Sherman Agencies Ltd, J	11,432
Sherman, J	31,407
Sherris, P	11,691
Sherwin Logging Ltd	20,670
Sherwins Transfer Ltd	27,347
Sherwood Medical Industries Canada Inc	32,411
Shier, D R	44,598
Shillelah Holdings Ltd	50,704
Ship Environmental Consultants Ltd	24,894
Shkuratoff & Pearce	20,439
SHL Systemhouse Inc	152,982
Shooter Transport	11,399
Shopas Excavating Ltd	29,718
Shopost Iron Works Ltd	105,824
Shoppers Drug Mart	27,692
Shoppers Food Mart Ltd	15,342
Shore, B J	18,144
Shoreline Transport Ltd	21,442
Shortreed Trucking, Glenn	24,673
Shoulder Rite Services Ltd	15,675
Shpak Consulting	11,027
Shrum Liddle & Hebenton	125,588
Shulap Enterprises	16,008
Shury, S	13,851
Shuswap Flight Centre Ltd	36,278
Shuswap River Fire Protection District	36,400
Shuswap School District 89	5,078,482
Sicamous Waterworks District	115,095
Siddall, J	17,385
Siddaway & Associates	63,772
Side Hill Enterprises	16,150
Sidhu, S	22,804
Sidhu, S K	12,038
Sidney Freight Ltd	26,543
Sids Construction Ltd	63,536
Siemens Hearing Instruments Ltd	506,384
Sierra Systems Consultants Inc	1,257,401
Sigalet Bros (auto) Ltd	37,285
Sight & Sound	12,362
Sigma Data Systems Ltd	10,476
Sigma Engineering Ltd	27,805
Sigma Evaluation & Training Resources Inc	12,750
Signal Electric Ltd	470,376
Sihlis Logging, John A	40,204
Silk Questo Design Inc	108,950
Siltech Reforestation Ltd	61,872
Silva & Associates Ltd, T H M	32,400
Silva Services Ltd	304,013
Silva-Cool Resources	56,369
Silvarado Silviculture Ltd	100,601
Silvaram Holdings Ltd	109,820
Silvastream Consulting	40,971
Silvatech Consulting Ltd	258,741
Silvatil Services Ltd	15,690
Silvelec Services	31,241
Silver Ring Forestry Ltd	21,626
Silver Star Mountain Resorts Ltd	12,705
Silvertip Aviation Ltd	28,249
Silvertip Contracting Ltd	52,263
Silvertip Tire Service Ltd	35,557
Silvhorn Forest Tending Ltd	10,920
Silvicon Services	37,590
Silviculture Institute of BC	90,680
Silvimetric Research Services Ltd	16,470
Simard, S	35,960
Similkameen Agencies Ltd	10,462
Similkameen Crushing Ltd	24,615
Similkameen Emergency Services	14,087
Simister, M	16,810
Simon Fraser Inn	11,894
Simon Fraser University	516,732
Simon, C	15,053
Simonar Consulting	20,954
Simons Agencies, Don	10,694
Simons Ltd, H A	23,588
Sims Electric Ltd	11,032
Sims, R	31,013
Simson-Maxwell	179,151
Singapore-Overseas Office	290,984
Sinclabs Inc	21,693
Sinclair Radio Laboratories Ltd	120,283
Sinclair, D	29,864
Sinclair, W J	23,166
Sindia Logging, B	20,390
Sindia, R	38,351
Singer Chetwynd Sewing	15,846
Singleton Urquhart	17,930
Siva Construction Ltd	81,479
Siwash Silviculture	87,331

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Six Mile Lake Logging Ltd	56,320
SK/CF Inc	182,666
Skalapky, R	35,897
Skeena Broadcasters Ltd	14,885
Skeena Cellulose Inc	2,720,856
Skeena Diesel Ltd	30,268
Skeena Disposal Co Ltd	17,596
Skeena Forestry Consultants	63,815
Skeena Office Services	14,517
Skeena Sawmills	110,791
Skeena-Queen Charlotte Regional Hospital District	32,280
Skillen Tree Topping, Joe	34,120
Skinner & Son Ltd, Thomas	17,310
Skinner, M Dr	11,531
Skolrood, R W	44,593
Skyline Contracting Ltd	206,256
Skyword Marketing Ltd	64,200
Slaco, D	55,963
Sladey Log Sort Ltd, Doug	24,413
Slaton Enterprises Ltd	126,067
Sloan, C	20,676
Slocan Forest Products Ltd	2,557,521
Slope Indicator (Canada) Ltd	162,507
Slough Product	22,455
Small Pine Holdings	61,929
Smallwood, J	29,122
Smart, J	15,000
Smith & Associates Forestry, Shephen Consultants Inc	46,635
Smith & Associates Ltd, Stephen H	134,338
Smith & Nephew Inc	92,379
Smith (1984) Ltd, D W	12,849
Smith Barregar Ltd	15,086
Smith Bros Contracting	17,612
Smith Chevrolet Oldsmobile	2,177,327
Smith Contracting Ltd, R	61,611
Smith Educational Associates Inc, Frank	18,482
Smith Engineering Ltd, D G	357,208
Smith Kline & French Canada Ltd	15,035
Smith Paper Ltd	85,671
Smith Sanitation Supply, C	69,044
Smith Trucking, Allan	14,464
Smith Trucking, C A	47,101
Smith Trucking, K	40,671
Smith Trucking, L D	14,050
Smith Wildlife Resource Consultant, Glen Ltd	12,998
Smith, D	12,702
Smith, J	39,865
Smith, J W	21,256
Smith, L	17,750
Smith, L	23,721
Smith-Barregar Ltd	11,491
Smithers Resources Ltd	72,120
Smithers Super Service Ltd	15,838
Smithers Transport Ltd	21,181
Snap-On Tools of Canada Ltd	17,528
Snarpen Contracting Ltd	128,020
Snow Mountain Outfitters	53,729
Snowater Contracting Ltd	11,133
Snyder Contracting Ltd, G R	58,085
Snyder, L	23,929
Sobczak, W	23,950
Sobhnik Silviculture	15,145
Social Planning & Research Council of BC	50,513
Societe de Conservation de Loutaouais	24,180
Sofor Consultants Ltd	13,900
Softa Codeworks Inc	13,238
Softwords	146,263
Softwrite Services Inc	56,886
Soga, D	34,918
Soilcon Laboratories Ltd	65,330
Sokol, D	36,912
Soles Associates Inc, M M	51,625
Soll Catering Ltd	13,209
Solmonson, M	24,491
Solo Micro Systems Ltd	78,038
Solomon, R	32,981
Solvo Industries Ltd	71,820
Somers & Co	121,810
Sonmor, S	17,213
Sonnys Excavating Ltd	28,355
Sony of Canada Ltd	280,775
Sony Store, The	11,435
Soo Logging Co Ltd	25,493
Sooke Backhoe Services Ltd	24,003
Sooke Fire Protection District	251,070
Sooke School District 62	5,253,387
Sophia Bookstore Ltd	26,679
Sopow, E	35,953
Sorensen Computing Ltd	45,181
Sorley Construction Inc	44,196
Sorrento Nurseries Ltd	23,353

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Soth, H	14,864
Soucie Construction Ltd	15,143
South Cariboo Flagging Service Ltd	40,032
South Cariboo School District 30	608,554
South Coast Ford Sales Ltd	12,027
South Quadra Fire Protection District	67,850
Southam, T	12,611
Southeast Forestry Contracting	72,262
Southern Interior Flight Centre Ltd	514,833
Southern Okanagan School District 14	1,550,722
Southern Railway of B C	17,916
Southgate Electric Ltd	18,664
Southland Canada Inc	12,677
Southview Auto Towing	26,226
Southwest Contracting Ltd	628,553
Southwestern Drug Warehouse (1986) Ltd	33,197
Sowchuk Trucking Ltd, Fred	50,935
Spantec Constructors Ltd	433,353
Sparetime Holdings Ltd	47,352
Sparks, G	10,969
Sparrow Enterprises	32,944
Special Interest Publications	117,962
Specialized Industrial Rebuilders Ltd	11,136
Spectra Communications Inc	21,125
Spectrum Data Systems	117,955
Spectrum Forestry Consulting	12,051
Spee-Dee Printers Ltd	19,875
Speedy Auto Glass	62,865
Speers Construction Ltd	3,033,255
Speirs, H R, Dr	13,860
Speller, M	10,846
Spence, M	40,876
Spence, V	32,500
Spencer, R	11,909
Spences Bridge Waterworks District	14,079
Spetifore & Sons Ltd, R	102,750
Spilsbury Communications Ltd	57,976
Spin Services	55,225
Spir-L-Ok Industries Canada Ltd	801,704
Spooner Contracting, Gordon	63,905
Sportsman Chevron	11,958
Spraywell Ltd	69,319
Spreeuw, J	22,362
Springhouse Aviation Ltd	22,815
Sproule, W	407,131
Spruce City Wildlife Association	47,256
Spss Inc	14,199
Spyke Contracting	71,536
Squamish Chevron	16,095
Squamish Freightways Ltd	14,596
Squamish Funeral Chapel Ltd	10,818
Squamish Lillooet Regional Hospital District	73,460
Squamish Mills Ltd	22,677
Squamish Mills Ltd & MacMillan Bloedel Ltd & International Forest Products Ltd	20,573
Squibb Canada Inc	213,449
St George Moving & Storage Ltd	15,418
St John Ambulance	132,219
St Mars, V J	12,075
Stables Tryon & Associates	37,195
Stacey Wallach Apsassin	12,583
Stack, C	10,640
Stage Air Ltd	33,161
Stahl, I	16,150
Stampeder Moving & Storage Ltd	31,723
Stan's Logging & Excavating	150,639
Stanchfield Ranch	13,188
Stancil, D	51,724
Standard & Poors Corp	38,470
Standard Auto Glass	17,652
Standard Bus Contracting Ltd	11,051
Standard Life Assurance Co, The	34,602
Stanga Trucking, J	41,674
Stanley Associates Engineering Ltd	120,401
Stanley Drug Products Ltd	69,289
Stans Trailer Hauling	20,167
Star Transfer Ltd	49,853
Starving Students Moving & Storage Ltd	10,947
State Building Maintenance Ltd	17,016
Statham, F	65,619
Stathers, R	63,068
Stationery Store, The	29,002
Steadfast Cleaning Service	11,856
Stebbing, J	20,447
Steen Associates, D	42,588
Steere, T	27,790
Steeves Trucking, R F	28,184
Steffen Robertson & Kirsten (BC) Inc	143,622
Stege Logging Ltd	127,081
Steinberg & Co	26,779
Steinebach, M	11,931
Steiner Trucking Service Ltd	50,324
Stellar Systems Group (Pacific) Inc	31,850
Stellar Systems Group Inc	950,421

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Stephen, D	23,575
Stephen, W M	36,031
Stephens, D L	43,035
Stephens, G K	25,467
Stephens, S	11,650
Sterling Fence Co Ltd	121,087
Sterling Wood Group Inc	305,239
Stern Excavating, M	58,638
Stern, M.	13,732
Stern, M.	25,142
Stettner & Chalmers Services Ltd	15,435
Stevens Excavating, Fred	15,147
Stevenson & Associates Ltd, W G	56,070
Stevenson Kellogg Ernst & Whinney	705,576
Stevenson, R	65,000
Stevenson, S	12,924
Steves Custom Grading	19,044
Steward Services	37,463
Stewart & Ewing Associates	32,754
Stewart Backhoe Ltd	15,484
Stewart Construction Ltd, Grant	23,432
Stewart Ventures Ltd, G L	49,725
Stewart, C	11,103
Stewart, T A	11,236
Stewart, T M	19,130
Stewart, W	98,100
Stieda, R	392,073
Stikine Construction Co Ltd	385,517
Stikine School District 87	169,949
Stirling Woodworks Ltd	22,300
Stockers Security Storage & Warehouse Ltd	37,230
Stockmens Motor Inn	11,466
Stockwell & Sons Ltd	31,825
Stoffer Smith & Co	13,949
Stone Equipment & Loading Ltd	21,640
Storey Leathers Ltd	122,086
Story Construction Ltd, V B	61,252
Stothers & Coster	22,517
Stovel, S.	31,063
Stranaghan, L	62,872
Strategic Action Group, The	60,120
Strategic Marketing International	36,340
Streaks Excavating Ltd	12,793
Streamline Consulting Services Ltd	37,050
Strieter Corp	51,085
Strike, L	19,349
Strobl, K.	11,556
Strocel Barnett	17,427
Stromberg, N	23,574
Stromberg-Stein, S S	21,902
Stronstad Forestry Services	10,405
Struthers, J	60,304
Stuart Lake Lumber Co Ltd	278,647
Stuart, J	12,431
Stubert Lake Contracting	22,530
Sturm, A	13,913
Stutt & H Lokken, R	28,800
Styran Contracting Ltd, G E	18,820
Styran, G	21,998
Suburban Motors Ltd	64,132
Suburbia Studios	49,249
Sudden Graphics Ltd	210,579
Suh, H S, Dr	10,650
Suhan Contractors Ltd	81,370
Sullivan Gradall Ltd, H	65,704
Sullivan Pontiac Buick Ltd	19,066
Summer Bros Ventures Ltd	124,981
Summerhill Contracting Ltd	148,039
Summerland School District 77	76,369
Summit Air Charters	10,132
Summit Capital Leasing Inc	15,582
Summit Moving & Storage (1987) Ltd	13,992
Summit Nursery Ltd	447,619
Summit Reforestation Ltd	560,599
Summit Repair & Equipment Co Ltd	206,320
Summoning & Paying Witnesses	764,809
Sun City Service	11,466
Sun Electric Arts	14,560
Sun Inc, C, Dr	67,500
Sun, The	20,159
Sunburst Enterprises	26,818
Sundry Remuneration (Non Employees)	
Legislation	611,579
Office of the Premier	204,927
Agriculture and Fisheries	138,962
Ombudsman	6,198
Economic Development	33,085
Education	44,154
Finance and Corporate Relations	238,968
Native Affairs	64,352
Social Services and Housing	4,730
International Business and Immigration	9,792
Environment and Parks	1,100,250
Forests and Lands	61,284
Fire Suppression	2,735,266
Health	90,268
Regional Development	44,783
Silviculture Protection	6,452,650
Crown Lands	24,544
Energy, Mines and Petroleum Resources	2,182,825
Municipal Affairs, Recreation and Culture	117,396
Government Management Services	27,283
B C Utilities Commission	83,855
Sunset Prairie Livestock Association	10,588
Sunshine Coast Air Services Ltd	17,291
Sunshine Coast Insurance Agencies Ltd	30,333
Sunshine Coast Regional Hospital District	233,657
Sunshine Coast School District 46	4,401,542
Sunshine Logging Ltd	19,238
Sunshine Motors Ltd	10,825
Sunspun Food Service	23,427
Sunwest Auto Centre Ltd	14,798
Sunwest Charters Ltd	16,740
Super Valu Stores Ltd	34,004
Superannuation Commission	3,538,228
Superior Business Machines (B C) Ltd	26,786
Superior City Services Ltd	148,151
Superior Cleaning Service	12,250
Superior Furniture Systems Mfg Inc	60,271
Superior Propane Inc	137,625
Superior Reproductions Ltd	84,186
Superior Safety Supplies Ltd	33,012
Superior Show Service Inc	19,120
Superior Stamp & Stencil Co Ltd	14,876
Superior Traffic Services	40,090
Suppanz Jr, E	12,645
Sure Haul Transportation Ltd	19,136
Surerus Ltd, L	56,239
Surf To Simmit Contracting	17,825
Surfside Moving & Storage Ltd	12,693
Surfwood Supply (1964) Ltd	20,029
Surrey Classics Mfg Ltd	36,608
Surrey School District 36	150,684
Suskeena Lodge	18,980
Sussex Environmental Services Inc	11,869
Sutek Services Ltd	18,603
Sutherland Enterprise, R	65,896
Sutherland, B	37,660
Suttie & Associates, J W	99,204
[illegible]ton Excavating Ltd	17,588
Suttons Funeral Directors Ltd	10,786
Swan Lake Contracting Ltd	30,459
Swan Wooster Engineering Co Ltd	12,668
Swannie & Son Trucking	37,085
Swanson Consulting Group	10,500
Swanson Ltd, L & H	36,589
Swanson, D.	36,224
Swansons Excavating Ltd	23,682
Swede Construction Ltd	37,662
Swens Contracting	39,863
Swetlikoff, M.	11,725
Swift Creek Holdings Ltd	14,234
Swift Creek Logging Ltd	20,601
Swinton & Co	66,519
Swiss Bank Corp International Ltd	67,492
Swonnell, W	10,778
Sydney Development Corp	10,378
Sylva Management Services Ltd	178,251
Sylvametrics Consulting	104,223
Sylvan Consulting	30,000
Sylvan Vale Nursery Ltd	354,804
Sylvatica Forestry Services Ltd	188,648
Symax Garment Co Ltd	68,376
Syms Enterprises Ltd	183,252
Synergistics Consulting Ltd	118,795
Synerlogic Inc	39,012
Synertech Systems Corp	341,019
Synkoloid Co of Canada, The	13,310
Synopticon Information Corp	27,677
Syntex Diagnostics	26,921
Syscon Technologies Ltd	363,727
System Connexion Inc	57,739
System Plus	21,790
Systron Projects Inc	373,251
Syva Canada	32,195
T & K Service (1983)	15,773
T & N Contractors	32,422
T & P Service Centre	11,011
T & R Contracting Ltd	167,346
T & R Motors Ltd	16,496
T & R Services Ltd	275,772
T & S Communications Ltd	58,909
T & T Septic Services	10,965
T D B Forestry Services	58,943
T D Logging	14,913
T D R Economics & Computing Services Ltd	45,720
T F M Forestry Ltd	28,119
T K B Oilfield Contracting Ltd	17,645
T P H Holdings Ltd	37,720
T P Systems Ltd	1,317,519
TRIUMF	20,169
T T & C Contracting	34,191
T T C Design Group Inc	15,446
T V Ontario	154,565
Tab Products of Canada Ltd	78,006
Tabor Lake Logging Ltd	10,036
Tackama Forest Products	240,566
Tad Radio of Canada Inc	362,948
Tag Construction Ltd	84,763
Tahiti Cabinets	21,176
Tahltan Band Council	26,330
Tahltan Nation Development Corp	442,193
Tahsis Co Ltd	11,670
Tahtsa Reach Contracting Ltd	64,922
Taiga Forest Products Ltd	152,810
Tait, M	47,642
Taivainen, E	19,160
Takla Lake Band	21,450
Talisman Land Resource Consultants	177,330
Talking Tree Forestery Contracting	238,595
Tall Totem Transport Ltd	15,958
Tallen Contracting, Mark	13,195
Tallen, M	31,142
Talstra & Co	36,292
Talvan Machine Shop Ltd	15,947
Tam, D	17,154
Tanaka, K	20,550
Tandy Computer Centre	786,162
Tanizul Timber Ltd	357,074
Tanner Ltd, H R	26,201
Tanner Painting & Decorating, Scott	20,767
Tanton/Mitchell Group	204,979
Taponen, M	27,600
Tara Excavating, Ken	20,865
Target Canada Productions	22,742
Target Light Truck Accessories	10,566
Target Products Ltd	810,981
Target Transport Services Ltd	13,860
Taschuk Consulting Sevices	72,334
Tasco Supplies Ltd	12,388
Tasker, R	15,481
Tatalkuz Lake Ranch	67,141
Tate, J	11,259
Tatla Lake Grading	99,365
Tawa Enterprises Ltd	925,769
Tay-M Logging Ltd	198,693
Tayco Paving Co Ltd	1,219,159
Taylor Automotive Supplies Ltd	40,520
Taylor Aviation Ltd	52,156
Taylor Bardal & Dorchester	21,156
Taylor Peach & Associates Ltd	16,182
Taylor Tait Rands & Ruley	26,535
Taylor, C	22,326
Taylor, D K	53,423
Taylor, J D	56,404
Taylor, J D	19,151
Taylor, L	11,890
Taylor, L	20,725
Taylor, P	12,262
Taylor, S	10,190
Taylor-Wilton Nelson Ltd	16,949
Teague House Ltd	10,250
Team Manufacturing Ltd	10,046
Tebbutt, L	23,396
Tech Forest Consulting	106,349
Technical Marketing Associates Ltd	27,448
Technique Office Furniture Ltd	14,617
Technology Resource Inc	30,142
Tecnet Canada Inc	571,146
Tedan Contracting Ltd	25,837
Teds Blasting & Contracting Ltd	38,766
Tektronix Canada Inc	58,307
Telecan Marketing Inc	91,707
Telkwa Enterprises Ltd	52,375
Telkwa Pass Enterprise	23,894
Temple, J	11,425
Temporarily Yours	27,928
Ten 70 Marketing Inc	608,098
Tendeck, P	46,570
Tenex Data Corp	120,216
Tennant Pacific Greenhouses Ltd	10,670
Teppema, G	11,706
Ter Contracting Co Ltd	14,970
Tercon Contractors Ltd	5,249,260
Terminal City Iron Works Ltd	13,112
Terminal Forest Products	126,429
Terminal Forest Products Ltd & International Forest Products Ltd	25,880
Terra Engineering Laboratories Ltd	41,854
Terrace Air Ltd	10,391
Terrace Co-operative Association	10,824
Terrace Excavating	62,710

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Terrace Motors Ltd.	22,567
Terrace Paving Ltd.	84,073
Terrace School District 88	1,226,657
Terrace Totem Ford Sales Ltd.	28,247
Terrace Travel Ltd	40,668
Terrace Wade Contracting	15,475
Terrafix Geosynthetics Inc	12,341
Terrasol Revegetation Erosion Control Ltd	117,184
Terrell, R	14,181
Terrico Trucking, B	35,442
Terry Logging Ltd.	62,300
Tesseract Software Ltd.	761,408
Tessler Brothers (1969) Ltd	24,379
Tetrad Computer Applications Ltd.	22,157
Tex-Pro Western Ltd	16,225
Texaco Canada Inc	427,403
Texas Instruments Inc	17,323
Texcan Cables	18,497
Texguard Forestry Products	84,690
Textron Lycoming	401,114
Therrien Contracting Ltd, Pierre.	54,918
Thetis Island Improvement District	18,515
Thexton, D	76,750
Thibault, L.	19,971
Thibodeau Special Instruments	10,249
Thiel, H	10,185
Thielen Contracting, Brian	18,048
Thielen, B	189,327
Thiessen, A	147,990
Thiessen, L	39,945
Think Sport Ltd.	15,500
Third Wave Communications	41,811
Thomas Ranches Ltd	15,158
Thomas, I	18,442
Thomas, K R	30,588
Thompson Auto Upholstery Ltd, S	19,822
Thompson Bros Lumber Co Ltd	18,121
Thompson Logging Ltd	273,691
Thompson Nicola Regional Hospital District	1,157,529
Thompson Nicola Sheep Association	15,700
Thompson Spray Services Ltd	30,561
Thompson Valley Insurance Services Ltd	27,418
Thompson, A	15,000
Thompson, D	91,273
Thompson, D G	37,798
Thompson, G	67,804
Thomson & Associates Ltd, T M	1,456,015
Thomson Industries Ltd	58,700
Thomson Spray Services Ltd.	43,872
Thomson, C	32,054
Thomson, L	20,553
Thomson, T.	172,822
Thor Construction Ltd	51,365
Thorne Ernst & Whinney	262,500
Thorne Ernst & Whinney Inc	136,578
Thornhill Husky Service	12,585
Thornton, R.	35,149
Thorsteinsson Mitchell Little & Co	16,668
Threadkell, S.	27,393
Three Crowns-Tre Kronor Catering Ltd.	39,334
Three E Training Inc	503,305
Throssell, R.	15,030
Thunderbird Drilling & Blasting	42,206
Thunderbird Press Ltd	10,658
Thurber Consultants Ltd	225,288
Tiani & R Tiani, D	17,604
Tibe Enterprises Inc	49,761
Tideline Communications.	14,870
Tiger Lils Pilot Car Services	78,386
Tilbury Cement Ltd	56,773
Tilden Car Rental Inc	27,560
Tillotson, R	11,805
Timber Bay Contracting Ltd	27,286
Timber Span Bridge Builders Ltd.	26,941
Timberland Consultants Ltd	250,081
Timberland Supply Co Ltd	51,363
Timberline Forest Inventory Consultants	183,757
Timberline Pontiac Buick GMC Ltd	11,909
Time-Wise Services	10,964
Times-Colonist	87,154
Tingstad Trucking Ltd, Sheldon	14,769
Tingstad, K	23,725
Tinsley Bros Enterprises Ltd	35,038
Tintagel Silviculture Enterprises Ltd.	185,091
Tischler, F	33,994
Titan Explosives Ltd.	39,827
Tkachyk, M.	28,347
Tlell River Transport	12,546
TNT Systems.	25,819
Tobin Contracting, James C	134,067
Tobin, A	63,943
Toboggan Creek Salmon & Steelhead Enhancement Society	44,464
Todd, E	19,026

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Tofino Air Lines Ltd.	10,127
Tokyu Land Corp.	171,693
Tolkamp Contracting & Equipment Rentals Ltd	62,852
Tolko Industries Ltd	547,963
Toll Timber Tree Planting Ltd	70,386
Tolman, D.	21,369
Tolsons Enterprises Ltd	33,363
Tomahawk Live Trap Co.	27,182
Tomlin, B	45,764
Tompkins Contracting (1983) Ltd	10,987
Tonys Enterprises Ltd.	16,506
Top Crop Farm & Garden Supply	152,105
Top Notch Personnel.	11,785
Topham Paper Conservation, Jean	11,910
Topley Contracting	138,304
Topper Floating Structures Ltd	39,097
Tops in Temporary Services Inc.	12,408
Tortoise Towing Co Ltd.	17,670
Toshiba of Canada Ltd	439,397
Total Coatings Ltd	42,141
Total Communication Deaf Childrens Society of B C.	21,060
Total Graphics	45,505
Total Reporting Service	226,990
Toth, W J.	13,553
Totten, K	17,626
Touche Ross & Co.	322,803
Tourism Industry Association of B C.	10,025
Tourism Research Group	107,300
Toutant Consulting Group Ltd, A	35,870
Town & Country Construction Parksville Ltd	40,076
Town & Country Towing	17,925
Town Centre Leasing Ltd	17,655
Town Enterprises	157,134
Town of Gibsons	21,942
Town of Osoyoos.	36,485
Town of Sidney	20,078
Towrite Towing	15,037
Toy, T	37,942
Toyo Tire Canada Inc	38,883
TR Services Ltd.	50,451
Trac Hospitality Services Ltd	36,102
Trade Engraving Co Ltd.	104,164
Tradewell Custom Displays Ltd	813,530
Traeger Distributors Ltd.	34,390
Trafco (Canada)	43,316
Trail Cartage & Storage Ltd	23,863
Trail Regional Hospital	23,726
Trail School District 11	661,495
Tran Sign Ltd	1,409,512
Trans North Turbo Air Ltd	20,683
Trans Pacific Reforestation Ltd.	135,483
Trans-Power Construction Ltd	12,886
Trans-Provincial Airlines Ltd	76,370
Trans-Western Electric Ltd	86,348
Transcript Proceedings	12,759
Transglobal Equipment Ltd.	10,816
Transit Bridge Group Ltd	25,088
Transmode Consultants Inc	29,336
Trask, H.	10,890
Travelworld Ltd	113,354
Travenol Canada Inc	2,930,402
Treadstone Forestry Consultants	21,633
Treasurer of Ontario, The	29,509
Tree Island Industries Ltd	16,470
Treeland Forestry Services Ltd	109,144
Tregillas Photography Ltd, Henry	10,727
Trench Contracting Ltd	70,142
Trend Analysis Research.	26,401
Trendline Industries Ltd.	4,515,873
Tri Produce Corp	20,537
Tri Valley Construction Ltd.	40,053
Tri-City Contracting Ltd.	168,157
Tri-City Paving Ltd	117,352
Tri-City Welding Supplies Ltd	15,081
Tri-Kon Precast Products Ltd	245,953
Tri-Lake Flight Centre Ltd	42,124
Tri-Lake Ready Mix (1987) Ltd	35,806
Tri-Metal Fabricators Ltd.	23,700
Tri-Mountain Equipment Ltd	72,555
Tri-Star Logging	17,453
Triathlon Computer Leasing	103,053
Triathlon Equipment Leasing	185,778
Triathlon Mapping Corp	19,261
Triathlon Vehicle Leasing	229,441
Trimfit Construction Ltd	20,160
Trimseal Plastics Ltd	141,091
Trio-Travel Ltd	98,163
Triple 8 Enterprises Ltd	977,719
Triple A Timber Service	10,375
Triple J Enterprises	47,728
Triple T Sandblasting Ltd	140,352
Triton Systems	25,800

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Triumph Contracting, R.	10,730
Trojan Recon	32,307
Trory & Co Ltd, J R	13,861
Trory Construction Specialties	24,438
Trowelex Concrete Contractors Ltd.	13,103
Truax, K.	25,266
Truckline Parts	41,287
Trucon Construction (1986) Ltd.	176,193
Trudell Medical	10,348
True Colour Photo Labs Ltd	45,505
True North Engineering.	11,270
Tsayta Contracting Ltd.	45,535
Tuck Enterprises	16,243
Tucker Consulting Inc	21,943
Tucker Logging Ltd, L	22,599
Tucker, R.	56,570
Tuinman, J.	19,800
Tuition Reimbursements	423,168
Tujo Trucking Ltd.	34,380
Tulsa Computer Products Ltd.	81,000
Tunbridge & Tunbridge.	30,903
Tundra Helicopters Ltd	13,356
Tundra Turbos Inc	13,597
Turbo Resources Ltd	170,401
Turbo Transport (1978) Ltd.	14,125
Turcotte Enterprises Ltd, M.	118,328
Turner & Son Trucking, Ed.	11,401
Turner Excavating, Ross	10,423
Turner Gas & Oil Service Ltd, W	80,040
Turner Loading & Hauling	133,091
Turner, B	21,853
Turner, D I	36,673
Turner, G.	13,341
Turner, G.	20,922
Turner, J.	14,991
Turner, J.	10,108
Turner, J B.	10,625
Turtle Track Contracting Ltd.	84,440
Tweedsmuir Trucking Ltd	64,093
Twig Contracting Ltd.	182,934
Twin Cities Radio Ltd	11,318
Twin City Meats Ltd	13,504
Twin H Moving & Storage	72,883
Twin River Electric & Heating Ltd.	11,425
Twin Rivers Developments (1981) Ltd	101,668
Twin Sevens Contractors.	16,722
Two-Jays Silviculture	70,323
Two-K Logging	17,220
Ty-Crop Welding & Mfg Ltd.	33,351
Tyee Airways Ltd	37,900
Tyee Moving & Storage (1982) Ltd	14,629
Tyers Transport Corp.	38,756
Tyler, M G, Dr	17,462
Tyran Transport Ltd	67,473
Tyshynski, M.	10,960
Tyzuk, B	49,638
U B C Bookstore	56,984
U B C Museum of Anthroplogy	14,118
U B C Pathology	332,500
U S Securities & Exchange Commission.	24,416
Ulstein Maritime Ltd	53,053
Ultimar Audio Productions Ltd	11,905
Uma Engineering Ltd.	169,293
Unemployment Insurance—Matching Contributions	21,506,829
Unger Construction Co Ltd.	277,450
Uniglobe Baker Street Travel Ltd.	14,185
Uniglobe Freedom Travel Ltd	55,377
Uniglobe Pacific Travel Ltd	69,218
Uniglobe Priority Travel Services	43,417
Union Bay Waterworks District.	51,300
Union Helicopters Ltd.	21,179
Union of B C Municipalities	20,363
Unique Drafting Services	34,745
Uniroyal Goodrich Canada Inc	124,155
Unistrut Building Systems Ltd	16,175
Unisys Canada Inc.	31,231
United Agri Products.	20,708
United Communications Research Inc	86,183
United Contractors Ltd	1,246,983
United Engineering Ltd	17,704
United Library Services Inc	16,512
United Lock-Block Ltd	16,160
United Overseas Bank.	35,236
United Reporting Service Ltd	66,926
United Shipping Supplies Ltd.	18,286
United Van Lines (Canada) Ltd	18,269
United Warehouse Equipment	55,660
United Way of the Lower Mainland	29,860
Unitel Communications Inc	36,782
Unitron Industries Ltd	475,138
Unitron International Inc	36,943
Unity Business Machines	23,610
Universal Fastening & Concrete Accessories Canada Inc	15,438

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Universal Fastening & Concrete Accessories (Burnaby) Inc	15,957
Universal Reproductions & Engineering Supplies	18,412
Universal Sound & Video	11,129
Universal Systems Ltd	63,601
Universal Traffic Control	19,548
University of Alberta	26,154
University of B C	1,620,854
University of B C Press	38,484
University of Calgary	13,969
University of Idaho	12,631
University of Victoria	286,364
University of Washington	26,985
Univeyor B C Ltd	62,955
Unruh, D	11,962
Upjohn Co of Canada	87,128
Upland Contracting	104,506
Upland Ready Mix Ltd	150,716
Upper Nicola Trucking	10,802
Upshon & Associates Graphics (1986) Ltd	500,380
Urban Research Group Ltd, The	82,713
Urban Systems Ltd	329,599
Urban, D	62,474
Urchit, B	14,925
Urchit, H	45,661
Urquhart Enterprises Ltd	29,462
Urquhart, I	12,603
Urquhart, J	44,219
Utec Industries Corp	13,618
Utlas Inc	44,552
V D S Peripherals Inc	69,884
V Line Construction Ltd	10,392
V S Services Ltd	47,955
Vachon, Y	30,372
Vagden Canada	11,455
Valburg, D	37,207
Valentine Farm	63,105
Valin, C	33,715
Valley AG Services Ltd	104,153
Valley Blacktop Ltd	145,957
Valley Helicopters Ltd	297,589
Valley Medical Services	17,199
Valley Microfilming Services	15,331
Valley Oxygen & Metals	11,464
Valley Rentals Ltd	33,300
Vallis Excavating, B	12,286
Valuation Adjustments	29,301,560
Van Alstine, S	79,852
Van Der Sande, E & Vander Sande, K	15,300
Van Drimmelen, B	11,342
Van Es, R	188,195
Van Genderen & Associates Engineering	10,619
Van Gleder, R	12,985
Van Klaveren Ltd	18,112
Van Mook Bulldozing Inc	94,514
Van Mook Contracting Ltd	31,824
Van Waters & Rogers Ltd	326,376
Van-Centre Forklift	27,010
Van-China Trade Centre Ltd	12,846
Van-Kam Freightways Ltd	79,731
Van-Will Industries	12,618
Vancal Reproductions Group Ltd	145,736
Vancouver Audio Clinic Ltd	11,526
Vancouver Bio-Machine Systems Ltd	57,183
Vancouver Board of Trade, The	10,873
Vancouver Cinecom Associates Ltd	12,861
Vancouver Community College	24,396
Vancouver Community Legal Assistance Society in Trust	14,839
Vancouver Divers & Contractors Ltd	372,832
Vancouver Helicopters Inc	350,881
Vancouver Independent Reporters	16,436
Vancouver International Airport Transition Advisory Association	100,000
Vancouver Island Consultants	46,921
Vancouver Island Helicopters Ltd	1,037,107
Vancouver Island North School District 85	707,621
Vancouver Island Regional Library District	2,353,153
Vancouver Island West School District 84	122,263
Vancouver Micro Support Inc	42,740
Vancouver Oral Centre For Deaf, The Children Inc	75,000
Vancouver Petrographics Ltd	20,710
Vancouver School District 39	1,339,423
Vancouver Symphony Society	633,670
Vancouver Trade & Convention Centre	114,089
Vandergaag & Sons Construction	84,677
Vanderhoof Flying Service Ltd	41,176
Vanderveen Construction Ltd	26,318
Vanderveen, J	16,339
Vanderven Machinery Repair	10,930
Vanderzalm Construction Ltd	137,460
Vane Lawn & Garden Services Ltd	85,387
Vanex Truck Service Ltd	30,211
Vannier, M	25,589
Varian Canada Inc	74,452
Veale Holdings Ltd, G	460,882
Veale, G	35,264
Veasey, H B, Dr	11,381
Vedder Transport Ltd	217,786
Venner, T	75,384
Venue West Executive Services Ltd	15,128
Verdun Resources	159,662
Vereburn Supply Ltd	209,215
Verkley, J	28,026
Vermaning Systems Services	21,048
Vermillion Holdings Ltd	23,616
Vernon Daily News	15,467
Vernon Fruit Union, The	20,102
Vernon Helicopters Ltd	454,967
Vernon Interior Printers Ltd	26,332
Vernon Irrigation District	96,798
Vernon Jubilee Hospital	17,523
Vernon Motor Products	50,261
Vernon Moving & Storage Ltd	14,258
Vernon Paving Ltd	585,311
Vernon School District 22	3,035,958
Versa Services	24,148
Versatile Mechanical Services	17,852
Versatile Pacific Shipyards Inc	266,638
Via Contracting Ltd	36,315
Vickers & Palmer	38,559
Vickers & Palmer in Trust	23,289
Vicom Ltd	39,647
Victoria Alarm Service Ltd	17,337
Victoria Book & Stationery Co Ltd	426,833
Victoria Compucon Consultants	11,200
Victoria Conference Centre	23,450
Victoria File Tech	147,642
Victoria Foundries Ltd	54,456
Victoria Highway Maintenance Corp	6,693,485
Victoria Marine Electric Ltd	33,442
Victoria Microfilm Co Ltd	228,251
Victoria Microsystems Ltd	131,316
Victoria Rediscovery Society	15,000
Victoria Van & Storage Co Ltd	23,008
Vidatron Communications Inc	18,696
Video Only	183,111
View Construction Ltd	31,739
View Royal Fire Protection District	348,428
Vihar Construction Ltd	283,985
Viking Air Ltd	11,250
Viking-Alexander Metal Products Ltd	34,389
Village Insurance Services Ltd	39,627
Village of Nakusp	11,392
Village of Pemberton	11,474
Villers Air Services Ltd	38,776
Vimar Machinery Ltd	15,802
Vine Information Systems	64,500
Vinish, L	12,576
Vinlaw Resources Ltd	796,421
Vipond, R	48,042
Visa Realty Ltd	16,630
Visa Truck Rentals (1976) Ltd	12,173
Visions West Photographic Services	22,541
Vista Consultants	12,000
Vista Signs	23,420
Visual Education Centre	138,734
Vitalaire Healthcare Centre	112,611
VM Software Inc	55,077
VM Systems Group	13,059
VMS Vancouver Micro Support Inc	242,524
Von Sacken, A	14,940
Vowell Forest Products Ltd, Glen	64,318
VRH Communications Ltd	193,900
Vrlak Robinson Hayhurst Communications Ltd	578,283
Vrlak, V	17,948
VS Support Co	74,640
VSA Highway Maintenance Ltd	6,739,001
Vukelic, M	28,346
Vulcan Machinery & Equipment Ltd	25,767
W & E Services Ltd	593,360
W & W Construction Ltd	60,279
W B Contracting	19,851
W F S Enterprises Ltd	93,997
W J & Sons Trucking	24,079
W L Construction Ltd	92,013
W Ross MacDonald School, The	27,693
W S Consultants Ltd	48,362
Waberski & Associates	14,118
Wacker Consulting	37,003
Waddington, J	37,591
Wade Co Ltd, Norman	107,175
Wadlegger Logging & Construction Ltd	84,631
Wadsworth Publishers Canada Ltd	24,207
Wagar Construction, Glen	45,631
Wagar Trucking Ltd, Frank	21,518
Waglisla Air Inc	33,246
Wagman, D	15,711
Wainwright Marine Services Ltd	18,925
Wajax Industries Ltd	1,104,360
Wakefield Acoustics Ltd	32,784
Wakiwa Construction Ltd	28,477
Walchuk & Sons Holdings Ltd	18,903
Walco Industries Ltd	31,958
Walden Public Relations Ltd	15,134
Walden, L	25,332
Waldmann, M A	12,872
Waldron Contracting Ltd, Ron	64,347
Waldron Holdings Ltd, W C	44,883
Wales, D	99,551
Walker & Associates, John	17,043
Walker & Sons Contracting Ltd	108,917
Walker Contracting Ltd, R L	88,634
Walker Richer & Quinn Inc	13,639
Walker, A	44,466
Walker, B	10,820
Walker, H	44,275
Wall, G J	16,205
Wallace, B	55,173
Wallbank, R	24,322
Wallensteen, R C	51,672
Wallinger, W	21,845
Wallis, J	17,053
Walls & Son Ltd, Fred	151,406
Walpole, D	10,661
Walpole, D	21,535
Walpot Enterprise	25,980
Walsh & Sons Ltd, J	16,064
Walsh, J	14,705
Walter, R	12,549
Walters Bros Cariboo Transport Ltd	17,371
Walters, E	41,182
Walters, J	14,737
Walton, R	46,538
Walts Automotive Repair	27,679
Wamaco Distributors Ltd	12,516
Wampole Inc	16,432
Wang Canada Ltd	11,721,627
Wang Equipment Services (Canada) Inc	49,663
Wang, J	44,899
Wansa Enterprises Ltd	25,583
Wapple, K	14,001
Warburton, H C	19,000
Ward Ltd, Rusty	15,065
Ward, C	33,900
Ward, M	12,256
Warde, C D	23,471
Wardhill Equipment Ltd	32,266
Warhurst, S	21,767
Wark, D	33,478
Warn, P	29,769
Warren, A	16,854
Warren, C	10,619
Washington State International Trade Fair	17,589
Wasty, G H, Dr	13,200
Waterhouse, M	19,127
Waterloo Bedding Co Ltd	119,017
Waterous G M Diesel Ltd	33,870
Waters Contracting, D	39,033
Waterside Ventures Ltd	418,327
Watkins Grading Ltd, Merv	120,143
Watrich Agencies Ltd, Alan	32,280
Watson Construction Ltd, Wayne	10,751
Watson Enterprises, Art	43,434
Watson Excavating, Wayne	31,222
Watson Ltd, John	23,495
Watson, B	11,910
Watson, G B	13,184
Watson, I S	22,340
Watson, S	23,190
Watson, S	43,555
Watt Films Inc, G	15,000
Watt, J	17,773
Watts Electrical Co Ltd	17,081
Waymarc Sales Corp	17,762
Weather B Transport Co Ltd	58,918
Weatherhaven Resources Ltd	70,681
Web Press Graphics Ltd	347,676
Webb, J	14,324
Webb, L	13,128
Webber Logging Ltd, R & D	13,395
Webber, D	13,150
Webster, J C	12,890
Webster, R	98,065
Weco Manufacturing	84,961
Weddell Horn & Co	12,923
Weddell, G	47,059
Wedeene River Contracting Co Ltd	50,486
Wedgemont Drilling & Blasting (1982) Ltd	11,199

	$
Wedgewood Hotel	11,801
Weel, J.	21,600
Wefa Canada Inc	41,000
Wegner Installations, B	60,583
Wehr, R.	66,912
Weiler, J	14,667
Weipert, R.	50,167
Weir, W.	48,837
Weismiller Transport Ltd, W A	16,950
Weldwood of Canada Ltd.	4,957,514
Weldwood of Canada Sales Ltd.	37,521
Wellmark Diagnostics Ltd.	60,017
Wells Fargo Contracting Ltd.	41,435
Wells, S	10,203
Wenstar Enterprises Ltd.	32,259
Wesclean (Van) Sales	11,207
Wesco	50,737
Wesco Contracting Ltd	163,800
Wescor Security Agencies Ltd	18,749
Wesley Construction Ltd.	60,084
West Arm Truck Lines Ltd	53,271
West Bridge Corp.	1,034,517
West Bros Frames & Chairs 1976 Inc	41,062
West Coast Electric Ltd	194,563
West Coast Engineering Ltd	413,185
West Coast General Hospital	13,098
West Coast Manly Shipyard	16,134
West Coast Marking Ltd	306,921
West Coast Reproduction Centre.	264,474
West Coast Society For Legal Literacy	21,160
West Fraser Building Supplies Ltd	59,289
West Fraser Concrete Ltd	10,887
West Fraser Mills Ltd.	2,993,999
West Georgia Consultants	103,315
West Kootenay Gradall	70,829
West Kootenay Power Ltd	190,876
West Kootenay Traffic Control	133,186
West Shore Constructors Ltd	227,888
West Studios (1983) Ltd, W D	26,122
West Transfer (1965) Ltd.	51,777
West Van Shell Service	20,137
West Vancouver School District 45	593,092
West-Northwest Forestry Ltd	51,820
West-Northwest Travel Adventure Ltd	61,753
Westair Aviation Inc	306,805
Westar Timber Ltd	5,179,342
Westaway Ross & Walters	22,945
Westbank Blasting	34,350
Westbank Indian Council	63,718
Westbrook Hotel, The	12,310
Westburne	153,482
Westburne Electric Supply (B C)	22,170
Westcoast Reporting Ltd	31,890
Westcoast Savings Credit Union	14,300
Westcoast Sprinkler Systems Ltd	13,323
Westcoast Wilderness Surveys	26,486
Westech Contracting Ltd.	14,313
Westech Solutions Ltd.	156,824
Western 80 Enterprises Ltd	46,091
Western Business Forms Ltd.	12,881
Western Canada Steel Ltd.	12,948
Western Captioning Service Ltd.	12,773
Western Concrete Products Ltd	211,956
Western Decal Ltd.	95,483
Western Ecological Services Ltd	15,250
Western Economic Consulting Ltd	19,442
Western Equipment Ltd.	134,273
Western Fibres Ltd	231,668
Western Forest Management	31,739
Western Forest Products Ltd.	2,506,363
Western Imperial Magnetics Ltd	91,538
Western Institute For the Deaf	27,589
Western Learning Systems International	78,820
Western Legal Publications	27,901
Western Management Consultants	28,435
Western Medi-Aid Products Ltd.	44,700
Western Midland Communications Ltd	36,019
Western Moving & Storage	55,703
Western Pacific Marine Ltd	14,348
Western Power Cable Jointing Ltd.	22,137
Western Press Clipping Bureau	34,019
Western Reforestation Co-operative	67,836
Western Renewable Resources	46,527
Western Research	34,645
Western Scale (Prince George) Ltd	11,981
Western Scale Co Ltd	117,762
Western Scientific Services Ltd	62,848
Western Sleep Products Ltd	19,169
Western Software Development	33,335
Western Sound Ltd	11,705
Western Supplies Ltd.	294,452
Western Support Group Ltd	11,741
Western Technical Supply Co Ltd	176,924
Western Transportation Advisory Council	38,795
Western Weed Control (1980) Ltd	32,144
Westfor Resource Consultants Ltd	80,101
Westgarde, W.	23,607
Westgro Sales Inc.	55,826
Westin Bayshore, The	13,846
Westinghouse Canada Inc	23,524
Westlake Paving & Aggregates Ltd	159,490
Westland Helicopters Inc	219,973
Westland Resource Group	231,404
Westmin Resources Ltd.	29,600
Westminster Management Consultants	60,075
Westminster Pier Development Corp	236,687
Westminster West End Pharmacy Ltd	11,454
Westmo Development Co Ltd	15,166
Westmont Electric Ltd	15,742
Westmount Industries Ltd	10,491
Westrail Construction Ltd	520,209
Westside Cutting & Coring 78	121,855
Westside Fire Protection District	311,332
Westview Agencies Ltd	52,587
Westward Timber Co Ltd	82,142
Westwood Contracting	10,967
Westwood Equities Ltd	97,137
Wetton Associates Inc, C E	24,000
Weyerhaeuser Canada Ltd	3,604,362
Wheeler Contracting	87,959
Whelan Renovations, R.	14,280
Whiskeyjack Reforestation Ltd	292,826
White & Associates Ltd, M A.	283,555
White & Davidson Logging Ltd	95,877
White Creek Dairy Ltd	42,597
White Saddle Air Services Ltd	301,235
White Spruce Enterprises (1981) Ltd	19,381
White Woods Inc, R	269,668
White, C	11,467
White, E.	14,018
White, G	14,527
Whitecap Books Ltd	14,492
Whitehead, M.	11,160
Whitelaw, J P, Dr.	17,876
Whites Scuba Shop, Frank	11,539
Whitewater Motors Ltd	24,779
Whiteway Linen Services Ltd	27,649
Whitmarsh, H	20,889
Whitney Kemp Ltd.	44,969
Whittaker Logging Ltd, Phil	26,094
Whyte & Rathbone	40,502
Whyte, D.	24,268
Whyte, D M	35,400
Wicken W.	11,098
Wideman, D.	17,785
Wiebe Equipment	23,757
Wiebe Trucking, G	12,191
Wight Insurance Agency Ltd	26,690
Wild Leitz Canada Ltd	132,511
Wilderness Airline (1975) Ltd	171,446
Wilderness Fire & Resource Service Group	1,043,958
Wildwood Recreational Services	76,277
Wiley & Sons Canada Ltd, John	883,755
Wilfs Contracting	186,094
Wilk, R	13,565
Wilkes, D	39,291
Wilkey Stephenson Associates	13,431
Wilkinson	40,994
Wilkinson Business Machines	25,714
Wilkinson, V.	19,844
Wille Dodge Chrysler Ltd	823,515
Willett, G	15,001
Williams & Associates Ltd, D H	32,129
Williams & MacKie Ltd.	18,865
Williams Color Photo Finishing	10,555
Williams Davie & Co	17,995
Williams Lake Honda	11,809
Williams Lake Tribune, The	31,615
Williams Ltd, E F	165,486
Williams Machinery Ltd	48,536
Williams Moving & Storage (B C) Ltd.	342,622
Williams Moving & Storage (Cranbrook) Ltd	82,508
Williams Trucking Ltd, Dave G	52,379
Williams, D.	16,266
Williams, E	13,985
Williams, E	16,237
Williams, F	41,999
Williams, J.	16,377
Williams, L	10,008
Williams, L	18,263
Williams, S M.	15,680
Williamson Blacktop & Landscaping Ltd, H	961,050
Williamson Bros Construction Ltd	20,000
Williamson Paving Ltd, Jack	591,238
Williamson, B F	45,760
Williamson, D	47,237
Williamson, M, Dr	50,330
Willis Cunliffe Tait & Co Ltd	333,783
Willis, K.	27,000
Willis, R.	23,825
Williston Lake Air Services Ltd	18,291
Willment, R C.	41,599
Willows, F.	31,470
Wills, R	12,677
Wilmac Equipment Ltd	14,950
Wilson Bros Enterprises Ltd	20,466
Wilson Concrete Ltd	41,413
Wilson Construction, R.	62,623
Wilson Danderfer Bann & Mitchell	17,655
Wilson Software Services, P	80,080
Wilson Trucking, Colin	15,034
Wilson, A	33,442
Wilson, C	21,200
Wilson, D	41,566
Wilson, D G	19,680
Wilson, J	20,255
Wilson, P.	15,499
Wilson, S C.	49,608
Wilson, V	37,573
Wilson, W.	52,615
Wilson, W R.	10,227
Wimatken Silviculture Ltd	20,931
Winchelsea Aquaculture Ltd	13,096
Windebank Fine Woodwork & Design, Guy	14,845
Windermere School District 4	2,015,279
Windrim Kleyn & Lim Creative Services	130,599
Windsor Building Supplies Ltd.	111,332
Windsor Mill Sales.	61,537
Windsor Plywood	26,782
Winfield Fire Protection District	71,845
Wingert, D	93,331
Winkelmans, T	11,622
Winser Timber Ltd	56,010
Winter, E	21,350
Winters Office Supplies Ltd	11,151
Winthrop Laboratories.	22,620
Winvan Paving Ltd	14,115
Wire Rope Industries Ltd	32,288
Witco Canada Inc	81,849
Witt, B	35,287
Wittenberg, L	39,299
Wium Contracting, Arlan K	24,760
Woeller Fabrics Ltd, E.	20,705
Wolf, N	41,326
Wolfram, E	50,537
Wolsey, J J.	47,400
Wolthers, H	37,530
Wolverine Woodlands Services Ltd	59,622
Wood & Associates, D J	53,005
Wood & Co Ltd, G H	24,725
Wood Bulldozing Ltd, A.	485,502
Wood Management, Bill.	50,303
Wood Tatum Mosser Brooke & Landis	18,953
Wood Vallance General Hardware	10,711
Wood, G	13,539
Wood, M.	15,372
Wood, P	11,737
Woodbridge Reed & Associates Ltd	50,863
Woodgrove Chevrolet Oldsmobile Ltd	207,788
Woodland, J	12,500
Woodlands	14,085
Woodmere Cattle Co.	31,309
Woodmere Nursery Ltd.	845,870
Woods Fencing Ltd, Peter.	30,557
Woods Gordon.	427,231
Woods Management Consultants, Gordon	32,474
Woods, G	28,918
Woodward Distributors Ltd, G E	22,243
Woodward Stores Ltd	81,413
Woodward, D.	30,178
Woodward, P B	16,195
Woodyard, E.	10,288
Woolco Department Stores	17,405
Woolco Drugs	19,998
Woolsey, R	21,352
Wordworks	61,734
Workers Compensation Board of B C.	7,357,295
Workman, P	62,084
Workwear World	11,404
World Travel Fair 86	11,545
Worldwide Television News	34,065
Womardt & R Nicholson, H	20,468
Woroch, P.	12,520
Wosks Ltd	13,775
Woywitka, N & Woywitka, B & Haley, F	142,127
Wozney & Donaldson.	11,766
Wrays Transfer Ltd, L	18,581
Wren Consulting	11,200
Wrenshall Consulting, C A.	19,931
Wright Auto Electric (1982) Ltd, Stan	23,532

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Wright Contracting, Ralph	15,761
Wright Engineers Ltd	17,206
Wright Hillyard Parry & Fuller	148,575
Wright, G	43,510
Wright, R H	93,155
Wright, S	13,075
Wright, W	10,566
Wrightson, B	14,624
Wrigley, L	37,427
Wrinch, W	46,776
Wu, W	14,500
Wurm & Sons Excavating, Robert	14,865
Wyatt Co, The	36,520
Wyeth Ltd	65,513
Wyles Contracting Ltd, Les	17,836
Wylie, A	21,369
Wylie, G	16,963
Wynford Realty Group Ltd	377,065
Wynndel Box & Lumber Co Ltd	111,476
Xerox Canada Inc	2,619,546
Xios Systems	127,182
Y M C A	102,772
Yan, M.	21,450
Yardley, L	21,450
Yarker, K	14,850
Yearsley, H	13,478
Yearwood Spacing Ltd	109,414
Yeates General Trucking, Wilf	14,055
Yee Produce Inc, Tom.	33,507
Yellow Point Propagation	68,724
Yellow Quip Rentals Ltd	20,338
Yellowhead Construction	52,264
Yellowhead Engineering & Technical Services Ltd	57,552
Yellowhead Helicopters Ltd	342,101
Yellowhead Road & Bridge (Prince George)Ltd	5,058,171
Yellowhead Road & Bridge (Robson) Ltd	1,499,730
Yellowhead Road & Bridge (Vanderhoof) Ltd	2,966,950
Yergatian, L	23,368
Yole, D	30,633
York Industrial Coatings Ltd	148,838
York, J	27,840
Youds Planning Consultants, J K	33,180
Young, C	12,486
Young, S	12,019
Young, V	10,465
Young, W	14,879
Young, W A	45,011
Younie, S E	34,553
Younker, R	43,492
Yukon Airways Ltd.	98,083
Zadrabec., D	17,386
Zala Forest Products	22,259
Zallen & Associates, M	21,335
Zanzibar Holdings	30,160
Zap Welding	56,683
Zappone Bros Contracting	48,471
Zaryski Trucking, A M.	21,203
Zayik, W	24,275
Zechner, J	10,691
Zed Data Systems Corp.	25,409
Zeidler Forest Industries Ltd	514,185
Zeiss Canada Ltd, C.	14,321
Zeleny Asphalting Inc	26,576
Zenith Transport Ltd	400,479
Zenon Environmental Inc	700,000
Zentronics	32,368
Zephyr Ford Truck Centre Ltd	40,786
Zephyr Mercury Sales Ltd.	30,503
Zephyr on Broadway	19,631
Zimmer of Canada Ltd	19,206
Zimonick, B	13,736
Zimonick, S.	37,614
Zmurchyk, C.	18,572
Zowie Logging Inc	15,372
Suppliers Under $10,000	60,388,254
	2,608,132,439
Transfers of unallocated benefits to salary and travel listing.	(192,015,050)
Advances to local governments in rural areas recovered from property taxes collected by the province	(75,119,141)
Recoveries from third parties	(166,047,231)
Total supplier payments	2,174,951,017
Total grants and contributions	8,569,974,638
Total schedule of payments	10,744,925,655

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Volume

3

1988-89
Public Accounts
Volume III

TRUST FUNDS, CROWN CORPORATIONS AND AGENCIES

FOR THE FISCAL YEAR ENDED
MARCH 31, 1989

PROVINCE OF
BRITISH COLUMBIA

MINISTRY OF
FINANCE AND
CORPORATE RELATIONS

HON. MEL COUVELIER
Minister of Finance and Corporate Relations

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ORDER OF PUBLIC ACCOUNTS

Volume I

Section

Introduction to the Public Accounts

General Fund financial statements of the Province .... A

Combined financial statements of the Province .... B

Consolidated financial statements of the Province C

Supplementary schedules to the financial statements; Details of expenditure by ministerial appropriations, statutory appropriations and special accounts and special fund transactions .... D

Volume II

Detailed schedules of salaries, wages, travel expenses and other payments .... E

Volume III

Financial statements of Crown corporations and other Government agencies .... F

Trust funds, including pensions and superannuation funds administered by the Government.......... G

(A table of contents is provided at the beginning of each section.)

SECTION F

FINANCIAL STATEMENTS OF CROWN CORPORATIONS AND OTHER GOVERNMENT AGENCIES

CONTENTS

	Page
British Columbia Assessment Authority	F 7
British Columbia Buildings Corporation	F 15
British Columbia Educational Institutions Capital Financing Authority	F 26
British Columbia Enterprise Corporation	F 32
British Columbia Ferry Corporation	F 44
British Columbia Health Care Research Foundation	F 57
British Columbia Heritage Trust	F 63
British Columbia Housing and Employment Development Financing Authority	F 70
British Columbia Housing Management Commission	F 75
British Columbia Hydro and Power Authority	F 81
British Columbia Institute of Technology	F 99
British Columbia Liquor Distribution Branch	F 111
British Columbia Lottery Corporation	F 119
B.C. Pavilion Corporation	F 129
British Columbia Petroleum Corporation	
—Petroleum Corporation Fund	F 139
—Natural Gas Price Adjustment Fund	F 144
British Columbia Railway Company	F 146
British Columbia Regional Hospital Districts Financing Authority	F 158
British Columbia School Districts Capital Financing Authority	F 167
British Columbia Steamship Company (1975) Ltd.	F 176
British Columbia Systems Corporation	F 185
British Columbia Transit	F 196
Creston Valley Wildlife Management Authority Trust Fund	F 208
Discovery Foundation	F 213
Health Facilities Association of British Columbia	F 227
Housing Corporation of British Columbia	F 234
Insurance Corporation of British Columbia	F 239
Legal Services Society	F 245
Medical Services Commission of British Columbia	F 251
Pacific Coach Lines Ltd.	F 256
Provincial Capital Commission	F 258
Provincial Rental Housing Corporation	F 264
Science Council of British Columbia and Secretariat on Science, Research and Development	F 271
Simon Fraser University	F 282
University of British Columbia	F 295
University of Victoria	F 309
Workers' Compensation Board of British Columbia	F 319

SUMMARY OF FINANCIAL STATEMENTS OF CROWN CORPORATIONS, OTHER GOVERNMENT AGENCIES AND PUBLIC BODIES

(Unaudited)

(Thousands of Dollars)

	BALANCE SHEET			OPERATING STATEMENT		
	Assets	Liabilities	Equity	Income	Expenditure	Net Earnings (Losses)
Provincial Corporations and Agencies						
British Columbia Educational Institutions Capital Financing Authority	396,324	396,324	–	60,230	60,230	–
British Columbia Health Care Research Foundation	10,140	9,882	258	5,285	5,127	158
British Columbia Heritage Trust	4,014	96	3,918	2,342	1,788	554
British Columbia Housing Management Commission	11,521	7,553	3,968	67,590	66,937	653
B.C. Pavilion Corporation	163,137	7,482	155,655	35,527	35,527	–
British Columbia Petroleum Corporation						
– Petroleum Corporation Fund	56,266	2,167	54,099	5,830	45,144	(39,314)
– Natural Gas Price Adjustment Fund	81,101	43,845	37,256	318,049	328,702	(10,653)
British Columbia Regional Hospital Districts Financing Authority	801,265	801,265	–	125,555	125,555	–
British Columbia School Districts Capital Financing Authority	857,848	857,848	–	159,473	159,473	–
Creston Valley Wildlife Management Authority Trust Fund	282	11	271	314	371	(57)
Discovery Foundation	21,668	10,988	10,680	6,431	6,598	(167)
Health Facilities Association of British Columbia	64,306	64,306	–	13,683	13,683	–
Legal Services Society	6,296	5,730	566	26,131	26,998	(867)
Medical Services Commission of British Columbia	113,570	113,570	–	1,095,113	1,095,113	–
Provincial Capital Commission	2,778	210	2,568	2,658	1,940	718
Provincial Rental Housing Corporation	70,046	69,344	702	8,630	7,119	1,511
Science Council of British Columbia and Secretariat on Science, Research and Development	14,979	301	14,678	16,627	5,110	11,517
Subtotals	2,675,541	2,390,922	284,619	1,949,468	1,985,415	(35,947)
Crown Service Corporations:						
British Columbia Buildings Corporation	643,882	534,299	109,583	260,125	231,967	28,158
British Columbia Systems Corporation	64,455	57,482	6,973	107,987	107,217	770
Subtotals	708,337	591,781	116,556	368,112	339,184	28,928
Transportation Companies and Commercial Enterprises						
British Columbia Enterprise Corporation	92,898	68,136	24,762	251,638	233,282	18,356
British Columbia Ferry Corporation	370,121	151,349	218,772	246,557	234,683	11,874
British Columbia Hydro and Power Authority	8,898,000	8,217,000	681,000	1,788,000	1,702,000	86,000
British Columbia Lottery Corporation	45,156	45,156	–	524,230	334,585	189,645
British Columbia Railway Company	1,338,071	393,653	944,418	330,670	272,354	58,316
British Columbia Steamship Company (1975) Ltd.	5,057	9,392	(4,335)	10,598	12,430	(1,832)
British Columbia Transit	1,475,126	1,267,587	207,539	372,944	372,892	52
Housing Corporation of British Columbia	4,653	3	4,650	357	23	334
Pacific Coach Lines Limited	42	–	42	5	–	5
Subtotals	12,229,124	10,152,276	2,076,848	3,524,999	3,162,249	362,750
Other:						
British Columbia Assessment Authority	6,121	3,140	2,981	38,266	38,296	(30)
British Columbia Housing and Employment Development Financing Authority	1,524	1,158	366	164	3	161
British Columbia Liquor Distribution Branch	73,362	73,362	–	1,238,686	823,472	415,214
Insurance Corporation of British Columbia	2,212,917	2,152,547	60,370	1,247,355	1,221,202	26,153
Workers' Compensation Board of British Columbia	3,072,909	2,827,525	245,384	714,546	716,778	(2,232)
Subtotals	5,366,833	5,057,732	309,101	3,239,017	2,799,751	439,266
TOTAL CROWN CORPORATIONS AND GOVERNMENT AGENCIES	20,979,835	18,192,711	2,787,124	9,081,596	8,286,599	794,997
Universities and Colleges						
British Columbia Institute of Technology	104,618	35,321	69,297	105,843	89,255	16,588
Simon Fraser University	265,042	83,263	181,779	161,175	158,457	2,718
University of British Columbia	810,344	246,421	563,923	473,926	475,914	(1,988)
University of Victoria	232,390	46,189	186,201	125,579	121,625	3,954
TOTAL UNIVERSITIES AND COLLEGES	1,412,394	411,194	1,001,200	866,523	845,251	21,272
GRAND TOTALS	22,392,229	18,603,905	3,788,324	9,948,119	9,131,850	816,269

NOTE

The figures on this schedule are taken from the audited financial statements of the above listed entities which are contained in this volume. As they do not all have the same fiscal year end, totals do not all apply to the 1988/89 fiscal year. Totals are shown only to give the reader an idea of the size and scope of the organizations on a collective basis.

BRITISH COLUMBIA ASSESSMENT AUTHORITY

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
(604) 387-6803

AUDITOR'S REPORT

To the Chairman and Members of the Board of Directors of the
British Columbia Assessment Authority, and

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the balance sheet of the British Columbia Assessment Authority as at December 31, 1988 and the statements of revenue, expenditure and equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the Assessment Authority Act. In my opinion, these transactions were, in all significant respects, in compliance with the Act.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
March 10, 1989

BRITISH COLUMBIA ASSESSMENT AUTHORITY
BALANCE SHEET
AS AT DECEMBER 31, 1988

ASSETS	1988	1987
Current Assets		
Cash and temporary investments	$ 4,259,500	$ 4,101,261
Accounts receivable	155,553	125,271
Prepaid expenses	127,796	411,119
	4,542,849	4,637,651
Fixed Assets [Note 3]		
Land, building, equipment and vehicles	5,060,114	4,551,837
Less accumulated depreciation	3,481,224	3,203,978
	1,578,890	1,347,859
	$ 6,121,739	$ 5,985,510
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts payable and accrued liabilities	$ 2,588,445	$ 2,348,452
Current portion of long-term liabilities	65,980	101,863
	2,654,425	2,450,315
Long-Term Liabilities		
Obligations under capital leases [Note 5]	17,176	93,925
Employees' past benefits	534,775	531,805
	551,951	625,730
Less current portion	65,980	101,863
	485,971	523,867
	3,140,396	2,974,182
Equity		
Equity in fixed assets	1,578,890	1,347,859
Reserve for major industrial properties valuation project [Note 6]	-	690,000
Surplus from operations	1,402,453	973,469
	2,981,343	3,011,328
	$ 6,121,739	$ 5,985,510

The accompanying nine notes are an integral part of these financial statements.

Approved by the Authority

John P. Taylor - Chairman of the Board

G. Zorn - Director of Finance

BRITISH COLUMBIA ASSESSMENT AUTHORITY
STATEMENT OF REVENUE, EXPENDITURE AND EQUITY
FOR THE YEAR ENDED DECEMBER 31, 1988

	1988	1987
REVENUE		
Province of British Columbia grant [Note 7]	$ 6,867,200	$ 6,700,000
Tax levies [Note 8]	30,456,493	29,357,508
Interest	408,228	355,925
Other	534,114	421,632
	38,266,035	36,835,065
EXPENDITURE		
Salaries and benefits	27,721,465	25,734,475
Directors' fees and expenses	93,783	69,616
Accommodation	2,262,987	2,179,044
Travel	1,401,149	1,408,035
Office	1,973,309	1,496,925
Interest on capital leases	8,122	24,488
Other interest [Note 4]	274,273	281,083
Professional and special services	3,294,196	3,034,673
Depreciation	553,129	443,201
	37,582,413	34,671,540
EXCESS OF REVENUE OVER EXPENDITURE BEFORE EXTRAORDINARY ITEM	683,622	2,163,525
EXTRAORDINARY ITEM [Note 6]	713,607	277,434
NET EXCESS OF REVENUE OVER EXPENDITURE	[29,985]	1,886,091
EQUITY - BEGINNING OF YEAR	3,011,328	1,125,237
EQUITY - END OF YEAR	$ 2,981,343	$ 3,011,328

BRITISH COLUMBIA ASSESSMENT AUTHORITY
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1988

	1988	1987
OPERATING ACTIVITIES		
Net excess of revenue over expenditure for the year	$[29,985]	$ 1,886,091
Depreciation	553,129	443,201
Gain on disposal of fixed assets	[65,317]	[25,002]
Net increase [decrease] in employees' past benefits	2,970	[27,520]
Increase [decrease] in net current liabilities, excluding cash resources	493,034	[98,801]
Funds provided by operations	953,831	2,177,969
INVESTING ACTIVITIES		
Acquisition of fixed assets	[786,621]	[690,912]
Proceeds of sale of fixed assets	67,778	27,119
Funds used for investing activities	[718,843]	[663,793]
FINANCING ACTIVITIES		
Repayments of obligations under capital leases, net of increases	[76,749]	[121,539]
INCREASE IN FUNDS	158,239	1,392,637
FUNDS AT BEGINNING OF YEAR	4,101,261	2,708,624
FUNDS AT END OF YEAR	$ 4,259,500	$ 4,101,261

Funds consist of cash and temporary investments.

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1988

1. THE AUTHORITY

The purpose of the Authority, as set out in the Assessment Authority Act, is to establish and maintain assessments that are uniform in the whole of the Province in accordance with the Assessment Act.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles. Significant accounting policies followed in the preparation of these financial statements are:

(a) Fixed assets

Fixed assets are stated at cost. Depreciation is provided on a straight line basis using the following annual rates:

Building	5%
Furniture and equipment	20%
Motor vehicles	20%

Fixed assets include the cost of leased equipment in cases where the Authority will enjoy substantially all of the economic benefits to be derived from an asset during the lifetime of its lease. Cost approximates the fair market value of the leased equipment at the start of the lease. The balance of the unpaid lease obligations, excluding interest, is included in the Authority's liabilities.

(b) Employees' past benefits

At the time of the formation of the British Columbia Assessment Authority, the Authority negotiated an agreement with those designated employees whose previous working agreements contained clauses which called for payment of certain benefits upon death, retirement or termination of employment. The benefits under the agreement are recognized as a long-term liability, with an amount equal to payments due within the immediate twelve months following the statement date segregated and recognized as a current liability. Adjustments to the liability resulting from changes in salary rates are charged to the current year. Payments of benefits are treated as a reduction of the liability.

(c) Tax levy revenue

Recognition of tax levy revenue is consistent with the provisions of Section 16(3) of the Assessment Authority Act. Tax levy revenue of the Authority is recognized at the time taxes are collected by the municipality or the Minister of Finance and Corporate Relations, as applicable.

(d) Temporary investments

Temporary investments are reported at the lower of cost and market value.

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1988

3. FIXED ASSETS

	1988			1987
	Cost	Accumulated Depreciation	Net	Net
Land	$ 178,000	$ -	$ 178,000	$ 178,000
Building	223,249	147,517	75,732	86,894
Furniture & equipment	3,984,106	2,800,152	1,183,954	994,284
Motor vehicles	674,759	533,555	141,204	88,681
	$5,060,114	$3,481,224	$1,578,890	$1,347,859

Included in the above are assets acquired under capital leases, as follows:

	1988			1987
	Cost	Accumulated Depreciation	Net	Net
Equipment	$ 96,164	$ 78,970	$ 17,194	$ 99,763

4. FINANCING

Under Section 16(4) of the Assessment Authority Act, the Authority may, "pending receipt of the proceeds of the taxes, borrow an amount not exceeding the proceeds of the taxes...and the loan shall be repaid from the proceeds of the taxes."

The maximum borrowings by the Authority outstanding at any time in 1988 were $12,387,900 [1987: $12,930,000].

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1988

5. OBLIGATIONS UNDER CAPITAL LEASES

The following is a schedule of future minimum lease payments under capital leases expiring in the years indicated which, after excluding interest, comprises obligations under capital leases.

1989	$ 17,007
1990	697
Total minimum lease payments	17,704
Less: amount representing interest at various rates from 10% to 21%	528
Balance of the obligations	$ 17,176

6. EXTRAORDINARY ITEM - MAJOR INDUSTRIAL PROPERTIES VALUATION PROJECT

The Assessment Amendment Act, 1987 established a new class of properties consisting of industrial improvements, as defined in Section 26.2 of the Assessment Act, and the land used in conjunction with the operation of those industrial improvements. Actual values of improvements within this class are determined in accordance with costing manuals and depreciation rates prescribed by the Lieutenant-Governor in Council. To conform to the legislation, the Authority, during 1987, began work on the preparation of costing manuals and on the reinventorying of the improvements falling within the definition of the new class. A reserve of $690,000 was allocated from surplus and the work completed in 1988 as specified in the legislation. Salaries and benefits associated with this project have been charged to the general salary and benefit accounts.

7. PROVINCE OF BRITISH COLUMBIA GRANT

The Authority, as indicated in Section 15(4) of the Assessment Authority Act, may receive an annual operating grant as appropriated by the Legislature. In 1988, this amount was $6,867,200 [1987: $6,700,000].

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1988

8. TAX LEVIES

The Authority by by-law, and subject to the prior approval of the Lieutenant-Governor in Council, each year imposes and levies a tax upon all taxable property in the Province, except on the property of British Columbia Hydro and Power Authority. A copy of this by-law is forwarded to the Tax Collector of every municipality in the Province and to the Surveyor of Taxes so that the taxes so levied will be placed on the tax rolls. The proceeds of the taxes so levied and collected by the municipalities or the Minister of Finance and Corporate Relations constitute the Authority's tax levies revenue.

Under Section 15(4) of the Assessment Authority Act, the Authority's annual tax levies are to be "at rates sufficient to maintain the operating fund." The operating fund is defined under Section 15(3) as "the total amount required to meet the annual operating and capital expenses of the Authority." Section 15(4) further specifies that in determining the rate of taxation to be levied "the Authority shall take into account the amount of the annual operating grant."

Based on the above, there was levied on all taxable property in the Province, except on the property of British Columbia Hydro and Power Authority, a tax on each class of property at a rate as set out below:

1988		1987	
Class of Property Prescribed under Section 26 of the Assessment Act	Rate of Tax Applied Against each $1000 of Net Taxable Value of Property	Class of Property Prescribed under Section 26 of the Assessment Act	Rate of Tax Applied Against each $1000 of Net Taxable Value of Property
1 Residential	.1841	1 Residential	.1841
2 Utilities	.6444	2 Utilities	.6444
3 Unmanaged Forest	.7364	3 Forestry	.7364
4 Major Industrial	.6259	4 -	Nil
5 Light Industry	.6259	5 Industrial	.6259
6 Business & Other	.4510	6 Business & Other	.4510
7 Managed Forest	.5523	7 Tree Farm	1.4728
8 Recreational/ non-profit	.1841	8 Recreational/ non-profit	.1841
9 Farm	.1841	9 Farm	.1841

For 1987, Class 4, previously the Machinery and Equipment class, was not used.

9. COMMITMENTS

The Authority is committed to make the following payments on buildings and equipment under operating leases for periods of more than one year:

1989	$1,778,327
1990	1,062,277
1991	542,634
1992	310,728
1993	9,416
	$3,703,382

BRITISH COLUMBIA BUILDINGS CORPORATION

ARTHUR ANDERSEN & CO.
CHARTERED ACCOUNTANTS

2300 GUINNESS TOWER
1055 WEST HASTINGS STREET
VANCOUVER, CANADA
V6F 2J2

AUDITORS' REPORT

To the Lieutenant-Governor-in-Council
Province of British Columbia

We have examined the balance sheet of British Columbia Buildings Corporation as at March 31, 1989 and the related statements of income, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of British Columbia Buildings Corporation as at March 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The financial statements as of March 31, 1988 were audited by other auditors whose report dated May 5, 1988 expressed an unqualified opinion on those statements.

Arthur Andersen & Co.

CHARTERED ACCOUNTANTS

Vancouver, Canada
May 5, 1989

BRITISH COLUMBIA BUILDINGS CORPORATION

BALANCE SHEET

		March 31	
	Note	1989	1988
ASSETS		$000's	
Real estate investments			
Income-producing properties	2	531,692	519,660
Income-producing properties under construction	3	64,054	34,804
Land held for development	4	7,753	7,842
		603,499	562,306
Corporate properties and equipment	5	7,731	8,512
Unamortized debt discount and issue expenses		4,390	6,903
Other assets	6	28,262	14,279
		643,882	592,000
LIABILITIES			
Long-term debt	7	319,783	347,529
Notes payable to the Province of British Columbia	8	22,487	32,793
Short-term debt	9	111,019	42,090
Other liabilities	10	81,010	65,441
EQUITY			
Contributions by the Province of British Columbia	11	55,528	55,538
Retained earnings		54,055	48,609
		643,882	592,000
Commitments	12		

On Behalf of the Board:

James Chabot, Director

James R. Chabot

Robert E. Parkinson, Director

Robert E Parkinson

The accompanying notes are an integral part of these statements.

BRITISH COLUMBIA BUILDINGS CORPORATION

STATEMENT OF INCOME

	Note	Year ended March 31 1989	 1988
		$000's	
REVENUE			
Rentals		235,741	231,747
Other income		24,384	18,357
		260,125	250,104
EXPENSES			
Property management		68,500	67,630
Leases		53,961	51,211
Depreciation		31,003	29,805
Energy		13,210	14,063
Property taxes and grants		11,230	11,118
General and administrative		8,408	8,883
		186,312	182,710
INCOME BEFORE INTEREST		73,813	67,394
Interest	*13*	45,655	44,429
NET INCOME		28,158	22,965

STATEMENT OF RETAINED EARNINGS

	Year ended March 31 1989	 1988
	$000's	
Balance, beginning of year	48,609	48,609
Net income	28,158	22,965
	76,767	71,574
Dividend	22,712	22,965
Balance, end of year	54,055	48,609

The accompanying notes are an integral part of these statements.

BRITISH COLUMBIA BUILDINGS CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended March 31	
	1989	1988
	$000's	
OPERATING ACTIVITIES		
Net income	28,158	22,965
Non-cash items - depreciation and amortization	33,516	32,919
- gains on disposal of properties	(6,600)	(2,134)
Other assets and liabilities, net change	12,683	(2,602)
	67,757	51,148
FINANCING ACTIVITIES		
Long-term debt issued	-	27,300
Long-term debt repayments	(11,476)	(11,444)
Increase in sinking funds	(16,270)	(10,336)
Decrease in notes payable to the Province	(10,306)	(10,305)
Increase in short-term debt	68,929	6,730
	30,877	1,945
INVESTMENT ACTIVITIES		
Real estate investments	(76,564)	(57,180)
Sale proceeds from disposal of properties	13,318	11,761
Corporate properties and equipment	(1,579)	(2,898)
	(64,825)	(48,317)
DIVIDENDS		
Dividend declared	(22,712)	(22,965)
Increase (decrease) in dividend payable	(253)	20,320
	(22,965)	(2,645)
INCREASE IN CASH AND CASH EQUIVALENTS	10,844	2,131

The accompanying notes are an integral part of these statements.

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1989
(All amounts in $000's)

1. Accounting Policies

The Corporation is incorporated under the British Columbia Buildings Corporation Act as a Crown Corporation of the Province of British Columbia, and is an agent of the Crown.

(a) Real Estate Investments

Real estate investments and corporate properties and equipment are recorded at cost less accumulated depreciation. In addition to land and direct costs, amounts capitalized to real estate investments during development and construction include property taxes and the applicable portion of both interest on general borrowings and general and administrative expenses.

(b) Depreciation

Real estate investments and corporate properties and equipment are depreciated on an individual basis by the straight-line method over their estimated useful lives or lease terms. Depreciation is prorated by month in the year of acquisition or disposal.

The estimated useful lives or lease terms of income-producing and corporate properties are between five and forty years. The estimated useful lives of all other assets are between three and ten years.

(c) Income Taxes

The Corporation is exempt from Federal and Provincial income taxes.

(d) Sinking Funds

Payments made to sinking funds with respect to retirement provisions of sinking fund bonds and debentures, together with accumulated sinking fund earnings, are netted against the related debt. The related sinking funds will be applied against the bonds or debentures when they are redeemed and cancelled. Interest earned on the sinking funds is treated as interest income with a corresponding increase in the sinking funds.

(e) Amortization of Debt Discount and Issue Expenses

Debt discount is amortized by the effective rate of interest method and issue expenses are amortized on a straight-line basis, both over the terms of the applicable debt.

(f) Cash and Cash Equivalents

Cash and cash equivalents for purposes of the Statement of Changes in Financial Position includes cash and temporary investments, net of bank indebtedness.

(g) Rentals Received in Advance

Rentals received in advance will be amortized using the effective rate of interest method over a period of approximately ten years.

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1989

2. Income-Producing Properties

	1989	1988
	$000's	
Net book value:		
Cost	746,733	710,317
Accumulated depreciation	(215,041)	(190,657)
	531,692	519,660
Activity:		
Net book value, beginning of year	519,660	518,921
Properties transferred from income-producing properties under construction	45,370	32,038
Disposals	(5,346)	(4,892)
Depreciation expense	(27,992)	(26,407)
Net book value, end of year	531,692	519,660

3. Income-Producing Properties Under Construction

	1989	1988
Balance, beginning of year	34,804	11,670
Direct development and construction costs	67,101	50,299
Capitalization of:		
Interest	3,743	1,372
General and administrative expenses	3,776	3,501
Cost of properties completed and transferred to income-producing properties	(45,370)	(32,038)
Balance, end of year	64,054	34,804

4. Land Held For Development

	1989	1988
Balance, beginning of year	7,842	10,521
Capitalization of interest and property tax	79	188
Disposals	(168)	(2,867)
Balance, end of year	7,753	7,842

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1989

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5. Corporate Properties and Equipment

	1989	1988
	$000's	
Cost:		
Office and data processing equipment	11,240	11,943
Corporate properties and leasehold improvements	3,191	3,102
Maintenance equipment	2,443	2,387
Vehicles	3,244	2,953
	20,118	20,385
Accumulated depreciation	(12,387)	(11,873)
	7,731	8,512

6. Other Assets

	1989	1988
Temporary Investments, at cost, with the Province of British Columbia	11,000	-
Accounts receivable		
- Province of British Columbia	13,464	9,835
- Other	2,428	2,364
Prepaid expenses	1,370	2,080
	28,262	14,279

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1989

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7. Long-Term Debt	1989	1988
	$000's	
Principal outstanding:		
27 series at an average effective interest rate of 11.96% (1988 - 27 series at an average effective interest rate of 11.93%)	394,621	406,097
Sinking funds on deposit with the Minister of Finance and Corporate Relations for British Columbia, relating to long-term debt of $313,041 (1988 - $313,041)	(74,838)	(58,568)
	319,783	347,529

At March 31, 1989, the coupon rates on the long-term debt ranged from 8.50% to 15.69% (1988 - 8.50% to 15.69%).

Of the long-term debt outstanding, $193,000 (1988 - $193,000) is payable to the Minister of Finance and Corporate Relations for British Columbia. The Province has unconditionally guaranteed the principal and interest of all other long-term debt issued by the Corporation.

At the option of the Minister of Finance for Canada, Sinking Fund Debentures with an aggregate principal of $165,041 maturing between 1997 and 2003 may be called prior to maturity under certain conditions on six months written notice.

Principal payments, net of projected sinking fund balances at maturity, and sinking fund payments for each of the next five years:

	$000's
1989/90	66,584
1990/91	21,583
1991/92	45,405
1992/93	16,392
1993/94	5,023

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1989

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8. Notes Payable to the Province of British Columbia

The promissory notes are non-interest bearing, callable on 30 days notice, and repayable semi-annually in varying amounts to March 31, 1992, as follows:

	$000's
1989/90	10,306
1990/91	10,306
1991/92	1,875
	22,487

9. Short-Term Debt

The interest rates on short-term debt range from 11.09% to 12.87% (1988 - 8.35% to 8.63%), and result in an effective interest rate of 11.92% (1988 - 8.54%) for the notes outstanding. Included in short-term notes is $102,154 payable to the Minister of Finance and Corporate Relations for British Columbia. These notes mature at varying dates to November 24, 1989.

10. Other Liabilities

	1989	1988
	$000's	
Due to bank, unsecured	1,387	1,231
Accounts payable and accrued liabilities	25,852	25,450
Holdbacks	4,623	2,829
Accrued interest payable:		
- Province of British Columbia	7,961	6,646
- Other	6,218	6,320
Rentals received in advance from the Province of British Columbia	12,257	-
Dividend payable	22,712	22,965
	81,010	65,441

11. Contributions by the Province of British Columbia

Balance, beginning of year	55,538	55,579
Land returned to the Province	10	41
Balance, end of year	55,528	55,538

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1989

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12. Commitments

The Corporation estimates that the cost to complete projects under construction will be $123,000 of which $92,000 has been committed.

The Corporation has entered into leases with third parties to provide space for its client ministries and its head office for varying periods up to the year 2037, at a total aggregate net rental of approximately $163,000. Most leases are for between five and ten years and include renewal options.

Minimum annual lease payments which will be charged to operations in subsequent years, for leases committed at March 31, 1989:

	$000's
1989/90	42,000
1990/91	36,000
1991/92	27,000
1992/93	21,000
1993/94	12,000
Post 1993/94	25,000
	163,000

13. Interest

	1989	1988
	$000's	
Interest on long-term debt	45,433	44,108
Other interest	7,987	3,645
Amortization of debt discount and issue expenses	2,513	3,113
	55,933	50,866
Deduct:		
Interest earned	6,499	4,915
Interest capitalized	3,779	1,522
	10,278	6,437
	45,655	44,429

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1989

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14. Related Party Transactions

The Corporation received 87% of its total revenues from Provincial Government ministries. These revenues consist primarily of rents that are determined with reference to market; however, in such cases where comparable market rates do not exist, rents are based on the amortization of the capital costs.

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Educational Institutions Capital
Financing Authority, and

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the balance sheet of the British Columbia Educational Institutions Capital Financing Authority as at March 31, 1989 and the statements of financing and lending activities and changes in sinking funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at March 31, 1989 and the results of its operations and changes in sinking funds for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the Educational Institution Capital Finance Act. In my opinion, these transactions were, in all significant respects, in compliance with the Act.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
May 24, 1989

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

BALANCE SHEET

AS AT MARCH 31, 1989

ASSETS

	In Thousands	
	1989	1988
Loans receivable (note 3)	$481,958	$445,978
Less: Sinking funds (note 5)	104,971	83,937
	376,987	362,041
Accrued interest receivable	19,337	18,189
	$396,324	$380,230

LIABILITIES

	1989	1988
Term debt (note 4)	$481,958	$445,978
Less: Sinking funds (note 5)	104,971	83,937
	376,987	362,041
Accrued interest payable	19,337	18,189
	$396,324	$380,230

The five accompanying notes are an
integral part of these financial statements.

Approved by the Authority:

Mel Couvelier, Chairman

PGHalkett

Philip G. Halkett, Secretary

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

STATEMENT OF FINANCING AND LENDING ACTIVITIES

FOR THE YEAR ENDED MARCH 31, 1989

	In Thousands	
	1989	1988
Funds generated from		
Interest on loans receivable	$60,230	$57,949
Debentures issued	35,980	6,906
	$96,210	$64,855
Funds applied to		
Interest on term debt	$60,230	$57,949
Loans issued	35,980	6,906
	$96,210	$64,855

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

STATEMENT OF CHANGES IN SINKING FUNDS

FOR THE YEAR ENDED MARCH 31, 1989

	In Thousands	
	1989	1988
Increase		
Instalments	$ 12,311	$12,160
Investment income	8,787	6,234
	21,098	18,394
Decrease		
Funds management fees (note 5)	64	54
Net increase in Sinking Funds	21,034	18,340
Sinking Funds, Beginning of Year	83,937	65,597
Sinking Funds, End of Year	$104,971	$83,937

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

1. The Authority

The Authority was established by the Educational Institution Capital Finance Act, R.S.B.C. 1979, Chapter 102, as amended. Section 3 of the Act states "The purpose of the authority is to lend money to designated educational institutions to finance their capital expenditures".

The loans made by the Authority to the educational institutions are financed by, and have interest rates and maturity dates identical to, the borrowing of the Authority itself.

2. Significant accounting policies

a) Sinking fund investments

i) Units in Province of British Columbia Pooled Investment Portfolios are carried at the lower of cost of acquisition, adjusted by income attributed to the units, and market value.

ii) Long-term investments are valued at cost of acquisition adjusted by amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

3. Loans receivable

Loans receivable of $451,694,000 (1988: $415,714,000) are redeemable in whole or in part before maturity, on five months' notice, at the option of the Chairman of the Authority. Further loans receivable of $5,188,000 (1988: $5,188,000) are redeemable in whole or in part before maturity, on thirty days' notice, at the option of the Chairman of the Authority. The remaining loans receivable of $25,075,662 (1988: $25,075,662) are not redeemable before maturity.

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

4. Term debt

Held by:	In Thousands 1989	1988
Canada Pension Plan Investment Fund 9.13% to 17.51% debentures, due 1998 through 2008	$450,669	$414,689
Province of British Columbia Pension Funds 10.875% and 11.75% debentures, due 1989 and 1993	4,772	4,772
Province of British Columbia 9.00% to 13.5% debentures, due 1989 through 1993	26,517	26,517
	$481,958	$445,978

Debentures issued to the Canada Pension Plan Investment Fund are redeemable in whole or in part before maturity, on six months' notice, at the option of the Minister of Finance of Canada, subject to certain restrictions.

Debentures issued to the Province of British Columbia of $5,188,000 (1988: $5,188,000) are redeemable in whole or in part before maturity, on thirty days' notice, at the option of the Minister of Finance and Corporate Relations of the Province of British Columbia. The remaining debentures issued to the Province of British Columbia of $21,328,662 (1988: $21,328,662) are not redeemable before maturity.

Debentures maturing in the next five fiscal years are as follows:

	In Thousands
1990	$ 4,213
1991	7,022
1992	13,827
1993	-
1994	6,227

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

4. Term debt (continued)

Sinking fund instalments due in the next five fiscal years are as follows:

	In Thousands
1990	$13,097
1991	12,807
1992	12,548
1993	10,682
1994	10,682

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on $455,441,000 (1988: $419,461,000) of the debt of the Authority.

5. Sinking funds

	In Thousands	
	1989	1988
Units in Province of British Columbia Pooled Investment Portfolio (at market)	$ 71,501	$55,870
Long-term investments (market value $20,688,312; 1988: $19,698,734)	22,611	20,788
Accrued interest	378	249
Other assets	10,498	7,048
	104,988	83,955
Less: Accounts payable	17	18
	$104,971	$83,937

Sinking fund instalments received from the educational institutions in respect of their debt to the Authority, together with the investment income earned thereon, are placed in sinking funds maintained by the trustee, the Minister of Finance and Corporate Relations. These funds provide for the retirement of educational institutions' debt and in turn, for the retirement of the debt of the Authority at maturity.

Long-term investments consist primarily of bonds of the Government of Canada, various provinces and Crown corporations.

Other assets represent the share of funds held in the Province's fiscal agency loan program sinking fund. The fund consists of investments in the Province of British Columbia Pooled Investment Portfolio ST2.

Funds management fees have been charged to the sinking funds of the Authority by the Minister of Finance and Corporate Relations in accordance with Section 39(4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
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AUDITOR'S REPORT

To the Shareholder of British Columbia Enterprise Corporation, and

To the Minister of Government Management Services,
Province of British Columbia

I have examined the consolidated balance sheet of British Columbia Enterprise Corporation as at March 31, 1989 and the consolidated statements of earnings and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements present fairly the financial position of the Corporation as at March 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The comparative figures for the year ended March 31, 1988 are based upon consolidated financial statements reported on by other auditors.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
May 12, 1989

BRITISH COLUMBIA ENTERPRISE CORPORATION

CONSOLIDATED BALANCE SHEET

AS AT MARCH 31, 1989

	1989	1988
ASSETS		
Cash	$ 7,614,382	$ 2,725,693
Short-term deposits	19,693,878	93,492,667
Accounts receivable	5,327,725	2,304,752
Agreements for sale and mortgages receivable	3,255,700	14,216,964
Net investment in sales-type leases (Note 3)	7,527,400	4,983,738
Property held for sale (Note 4)	49,205,430	220,497,986
Industrial loans receivable (Note 5)	-	149,580,499
Other assets	273,585	507,893
Special loans programs (Note 6)	-	73,933,846
	$ 92,898,100	$562,244,038
LIABILITIES		
Accounts payable, deposits and accrued liabilities	$ 13,233,054	$ 19,734,383
Debt (Note 7)	54,903,377	161,298,553
Special loans programs (Note 6)	-	73,933,846
	68,136,431	254,966,782
SHAREHOLDER'S EQUITY		
Share capital (Note 8)	2	2
Contributed surplus (Note 9)	-	300,326,032
Appraisal increase credits (Note 10)	3,957,876	4,503,250
Retained earnings	20,803,791	2,447,972
	24,761,669	307,277,256
	$ 92,898,100	$562,244,038

Commitments and contingencies (Note 14)

Subsequent events (Note 15)

APPROVED BY THE BOARD OF DIRECTORS

Director

Director

Director

BRITISH COLUMBIA ENTERPRISE CORPORATION

CONSOLIDATED STATEMENT OF EARNINGS AND RETAINED EARNINGS

FOR THE YEAR ENDED MARCH 31, 1989

	1989	1988
REVENUE		
Land sales and leases (Note 11)	$174,380,293	$ 22,041,695
Transfer of rights to public participation funding (Note 11)	20,000,000	-
Lease financing	978,985	527,485
Rental	2,393,448	3,654,860
Loan interest and commitment fees	19,932,958	19,237,833
Loan management fees	645,342	720,699
Interest	9,187,654	6,749,639
Other	7,406,830	4,854,464
	234,925,510	57,786,675
EXPENSES		
Cost of land sales and leases	164,830,126	18,437,734
Interest	11,616,923	21,112,324
Staff remuneration	3,818,737	4,828,318
Professional services	3,901,748	4,394,145
Marketing	783,078	836,496
Utilities and maintenance	639,642	570,103
Office overhead	1,072,785	1,362,940
Taxes, grants in lieu of taxes and licenses	2,621,125	1,890,630
Transportation	88,766	99,336
Corporate insurance	105,560	390,334
Depreciation and amortization	532,845	792,229
Miscellaneous	107,476	624,114
	190,118,811	55,338,703
Reversal of provision for doubtful loans	(14,801,745)	-
	175,317,066	55,338,703
NET EARNINGS FROM OPERATIONS BEFORE EXTRAORDINARY ITEM	59,608,444	2,447,972
Extraordinary item (Note 12)	1,364,847	-
NET EARNINGS FOR THE YEAR	60,973,291	2,447,972
RETAINED EARNINGS - BEGINNING OF YEAR	2,447,972	-
Dividends	(43,162,846)	-
Transfer from appraisal increase credits (Note 10)	545,374	-
RETAINED EARNINGS - END OF YEAR	$ 20,803,791	$ 2,447,972

BRITISH COLUMBIA ENTERPRISE CORPORATION

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31, 1989

	1989	1988
CASH PROVIDED FROM (USED FOR)		
OPERATING ACTIVITIES		
Net earnings before extraordinary item	$ 59,608,444	$ 2,447,972
Non-cash items - Add (deduct):		
Depreciation and amortization	532,845	792,229
Deferred revenue (included in accounts payable)	(2,743,236)	(1,015,316)
	57,398,053	2,224,885
Extraordinary Item	1,364,847	-
Changes in non-cash working capital		
Property held for sale	171,292,556	18,027,752
Industrial loans receivable	149,580,499	(4,859,499)
Accounts receivable, agreements for sale and net investment in sales-type leases	5,096,092	12,711,542
Accounts payable, deposits and accrued liabilities	(3,758,093)	(3,085,977)
	380,973,954	25,018,703
FINANCING ACTIVITY		
(Decrease) in contributed surplus	(300,326,032)	-
Net (decrease) increase in debt	(106,395,176)	62,124,657
	(406,721,208)	62,124,657
OTHER ACTIVITY		
Dividends paid	(43,162,846)	-
(DECREASE) INCREASE IN CASH AND SHORT-TERM DEPOSITS	(68,910,100)	87,143,360
CASH AND SHORT-TERM DEPOSITS - BEGINNING OF YEAR	96,218,360	9,075,000
CASH AND SHORT-TERM DEPOSITS - END OF YEAR	$ 27,308,260	$ 96,218,360

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

1. THE CORPORATION AND BASIS OF PRESENTATION

British Columbia Enterprise Corporation (the Corporation) was incorporated under the Company Act of British Columbia as British Columbia Place Ltd., a provincial Crown corporation having special powers under the British Columbia Place Act (now the British Columbia Enterprise Corporation Act). Under the Act, the assets of the Corporation belong to the Crown in right of the Province of British Columbia (the Province) but may be dealt with and disposed of without reference to the Province.

Pursuant to provincial legislation, the Corporation was renamed and, effective March 31, 1987, acquired the assets, liabilities and responsibilities for associated operations of British Columbia Development Corporation. Also, effective March 31, 1987, the Corporation transferred certain assets to its wholly-owned subsidiary, B.C. Pavilion Corporation, and then transferred ownership of that subsidiary to the Province of British Columbia. In addition, the legislation provided for the financial restructuring of the Corporation effective March 31, 1987.

The current mandate of the Corporation is to privatize ownership of its assets and operations by various sale processes to achieve fair value for the shareholder. The Province may direct the Corporation to exclude from sale certain assets and operations, due to their special nature or to public policy considerations, and to transfer them to others for ongoing administration. These financial statements have been prepared on a going-concern basis that does not take into account potential gains or losses on the disposal of certain assets and the settlement of liabilities that would result if the Corporation were to be wound-up. It is the intention of the shareholder to wind-up the Corporation in the subsequent period.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Consolidation

These consolidated financial statements include the accounts of the Corporation and its wholly-owned subsidiaries, W.L.C. Developments Limited, The First Capital City Development Company Limited, Lonsdale Quay Development Company Limited and Duke Point Development Limited. W.L.C. Developments Limited includes the accounts of its wholly-owned subsidiaries, Whistler Golf Ltd. and Whistler Conference Center Inc.

During the year, W.L.C. Developments Limited sold its investment in a wholly-owned subsidiary, Whistler Village Land Co. Ltd. At the date of the sale, the net assets of the subsidiary were $400,333.

(b) Property Held for Sale

i) Land and Improvements

Land and improvements, other than public facilities, are recorded at the lower of cost, less any accumulated depreciation charged on revenue-producing assets, and estimated net realizable value. For properties not anticipated to be sold, the estimated net realizable value is determined to equal the book values at which they will be transferred to the Province or others on the winding up of

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

2. **SIGNIFICANT ACCOUNTING POLICIES** (cont'd.)

i) Land and Improvements (cont'd.)

the Corporation. The Corporation capitalizes all direct acquisition, construction and development costs relating to land and improvements. Administrative overheads, financing charges and other carrying costs are not capitalized.

ii) Public Facilities

The Corporation capitalizes all direct acquisition, construction and development costs, together with carrying costs. The carrying costs include interest, grants in lieu of property taxes, other related costs and the applicable portion of general and administrative expenses which were incurred during the construction of these assets.

The Whistler Conference Centre is recorded at estimated replacement cost, as appraised by Phillips, Barrett, Kaiser Engineering Ltd. at November 25, 1985, plus the actual cost of additions to date, less a provision for potential loss on disposal.

The Whistler parking structures are recorded at estimated replacement cost, as appraised by Grover, Elliott & Co. Ltd. at January 21, 1985, less a provision for potential loss on disposal. There have been no additions to the parking structures since the date of the appraisal.

Other public facilities are recorded at cost, less a provision for potential loss on disposal.

(c) Depreciation

No depreciation is provided against public facilities, which are leased for nominal amounts and are considered non-revenue-producing.

Buildings which are considered to be revenue-producing are depreciated on a straight-line basis over their estimated useful lives.

Other assets, primarily office furniture and equipment, are depreciated on a straight-line basis over their estimated useful lives.

(d) Amortization of Deferred Charges

Debt discount on long-term borrowings is deferred and amortized on a straight-line basis over the term of the debt.

(e) Accounting for Land Sales and Sales-type Leases

Revenue from land sales and sales-type leases is recognized when all material requirements related to the transactions have been met and cash or appropriate security equal to at least 10% of the total proceeds has been received.

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

2. SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

(e) Accounting for Land Sales and Sales-type Leases (cont'd.)

Land leases for periods of 65 to 99 years, where all revenue is received within the first three years and where no costs or risks with respect to the land are retained by the Corporation, are accounted for using the method prescribed for sales-type leases. Under this method, income or loss is recognized at the inception of the lease as though the land had been sold.

(f) Income Taxes

The Corporation is exempt from federal and provincial income taxes.

3. NET INVESTMENT IN SALES-TYPE LEASES

Land leases which convey substantially all the benefits and risks of ownership of the land to the lessee have been classified as sales-type leases.

The net investment in these leases is carried at the present value of the minimum lease payments receivable over the lease term, and is equal to the current option price at which the lessee may acquire the property under lease.

Finance income related to these leases is recognized in a manner that produces, over the lease term, a constant rate of return on investment in the lease.

4. PROPERTY HELD FOR SALE

Property held for sale is comprised of the following:

	1989	1988
Land and improvements	$ 44,942,473	$162,492,384
Public facilities and related equipment, net of provision for potential loss on disposal	4,262,957	58,005,602
	$ 49,205,430	$220,497,986

5. INDUSTRIAL LOANS RECEIVABLE

During the year, all of the Corporation's industrial loans receivable and loan agreements were either sold to third parties for fair value or transferred at current book value, at the direction of the shareholder, to the Province.

6. SPECIAL LOANS PROGRAMS

Special loans programs comprise loans advanced by the Corporation from funds loaned by the Province for which the Province is at risk for all principal and accrued interest. During the year, the loans were either sold to third parties for fair value or transferred at current book value to the Province at its request.

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

6. SPECIAL LOANS PROGRAMS (cont'd.)

With the transfer of these loans to the Province, the Corporation has ceased to act as agent for the administration of the programs.

7. DEBT

Debt, except for a debenture in the amount of $1,115,697 in 1988, is all due to, or guaranteed by the Province, and is comprised of the following:

	1989	1988
Principal - long-term borrowings	$ 49,498,022	$ 95,680,057
- short-term borrowings	-	62,940,068
Sinking fund	-	(3,188,104)
Interest	5,405,355	5,866,532
	$ 54,903,377	$161,298,553

The principal amount of long-term borrowings is recorded net of unamortized debt discount of $4,118,978 (1988 - $6,608,675).

The aggregate amounts required to meet retirement provisions in connection with long-term borrowings, excluding amounts owed pursuant to Subsidiary Agreements for Industrial Development (IDSA), are as follows:

	$
Year ending March 31, 1990	12,860,000
1991	12,860,000
1992	12,860,000

An IDSA loan of $13,000,000 is repayable as follows:

- $6,500,000 and related accrued interest payable due on March 1, 1989;
- the balance payable only as the Corporation's subsidiary, Duke Point Development Limited, sells or leases its properties.

The subsidiary has not been able to make the payments due on March 1, 1989, and a tentative agreement has been reached with the Province whereby the Corporation is not required to pay, at the present time, the $6.5 million principal amounts plus accrued interest.

In respect to another IDSA loan of $2,037,000, $87,000 is repayable in October 1989 and the balance in October 1990. The Province may require the repayment earlier under certain conditions.

The average cost of funds for long-term facilities for the year was 8.64% (1988 - 9.13%).

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

8. SHARE CAPITAL

	$
Authorized - 10,000 common shares without par value	
Issued and fully paid - 2 common shares	2

9. CONTRIBUTED SURPLUS

Contributed surplus arose from the reorganization and restructuring referred to in Note 1, and is adjusted for certain transactions during the year.

During the year, upon instructions from the shareholder, the Corporation transferred certain assets and liabilities at their current book values to the Province of British Columbia and a Crown corporation. The transfers were charged against contributed surplus to the extent available. Amounts distributed in excess of contributed surplus are recorded as dividends from earnings or as a receivable from the Province.

Balance as at March 31, 1987 and 1988	$ 300,326,032
Transfer of cash, promissory notes, mortgage receivable and rights to public participation funding relating to the sale of False Creek properties	(139,657,860)
Transfer of cash relating to certain land sales	(7,235,486)
Transfer of certain loan assets and liabilities, special loans programs, and related rights and obligations	(137,843,374)
Transfer of certain land assets and related rights and obligations	(18,615,523)
Transfer of Terry Fox Plaza/Parkade lands to B.C. Pavilion Corporation	(443,073)
	(3,469,284)
Excess distribution recorded as a receivable from the Province	3,469,284
Balance as at March 31, 1989	$ -

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

10. APPRAISAL INCREASE CREDITS

Excess of appraisal value of public facilities over cost consists of the following:

	1989	1988
Whistler Conference Centre	$ 2,190,250	$ 2,190,250
Whistler parking structures	1,767,626	2,313,000
	$ 3,957,876	$ 4,503,250

The appraisal increase credits relating to the Whistler parking structures was reduced by $545,374, representing transfers made to retained earnings on the disposition of related property.

11. LAND SALES AND LEASES

a) Sale of False Creek Lands

As reported in the subsequent event note to the 1988 British Columbia Enterprise Corporation's financial statements, the Corporation sold its False Creek Lands (the former Expo 86 site) during the year for $320 million. In addition, under the terms of the sale agreement, the Corporation is entitled to receive further payments, referred to in the sale agreement as public participation funding, should future development of the Lands exceed a certain square footage of buildable floor space.

A payment of $50 million was received when the sale was completed and the balance of $270 million will be received between 1995 and 2003, inclusive. The Corporation has calculated the present value of the cash received and amounts receivable to be $125 million and has recorded this amount as land sales revenue in these financial statements.

The Corporation has estimated future public participation funding to be $111 million, with a present value of $20 million. The collection of these payments is secured in part by a mortgage on certain land and buildings included in the sale. The $20 million has been recorded as revenue from transfer to the Province of rights to receive public participation funding (Note 11(b)).

b) Transfer to the Province

As agreed and confirmed by the Province, following the sale of the False Creek Lands, the Corporation transferred to the Province for $145 million all its rights, titles, interests and benefits under the sale agreement for the Lands, including the right to receive future payments.

12. EXTRAORDINARY ITEM

During the year, the City of New Westminster forgave debt owed to it by The First Capital City Development Company Limited. The amount owing was $1,364,847 including accrued interest.

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

13. RELATED PARTY TRANSACTIONS

The public facilities are operated and managed by B.C. Pavilion Corporation, and leased for nominal amounts.

During the year, the Corporation substantially completed its obligations pursuant to an agreement with respect to the disassembly, care and storage of remaining Expo Theme Park assets, the dismantling or demolition of other Expo improvements and the restoration of the False Creek properties.

The accounting for the sale of the False Creek lands is described in Note 11 in these financial statements. Below is a summary of balances at the year end and other transactions with the Province:

	1989 $	1988 $
Short-term deposits	19,693,878	16,146,527
Accounts receivable	3,969,091	-
Accounts payable, deposits and accrued liabilities	8,516,015	4,459,135
Loan management fees received	645,342	720,699
Subsidy income received	2,634,793	2,902,740

Other related party transactions are disclosed elsewhere in these financial statements.

14. COMMITMENTS AND CONTINGENCIES

a) At March 31, 1989 the Corporation was committed to complete certain land servicing obligations to the District of Coquitlam, pursuant to the Westwood Heights Development Agreement. The obligations which the Corporation will directly undertake are estimated at $3.5 million. As well, the Corporation has a cost-sharing agreement with an adjacent property holder for a total estimated cost of $800,000. These obligations are to be assigned to a purchaser of the Corporation's Coquitlam properties, pursuant to the terms of a call for proposals to purchase the properties.

b) An agreement between the Ministry of Crown Lands, the Ministry of Education, the Corporation and its subsidiary, W.L.C. Developments Ltd., commits the Corporation to relocate a school facility, in return for land, if the Corporation's zoning application is accepted by the Resort Municipality of Whistler. The relocation costs to be funded by the Corporation are estimated at $5.1 million.

c) A number of legal actions have been brought against the Corporation claiming damages and other unspecified amounts. In the opinion of management and legal counsel, the outcome of these legal actions is not determinable. Consequently, no provision for potential losses, if any, is reflected in these consolidated financial statements.

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

15. SUBSEQUENT EVENTS

a) Subsequent to the year end and as directed by the shareholder, the Corporation transferred certain properties, at their current book value of $6,125,000, to B.C. Pavilion Corporation.

b) On April 7, 1989, a resolution was passed by the Board of Directors consenting to the voluntary liquidation of The First Capital City Development Limited. The net assets of the subsidiary at March 31, 1989 amounted to $53,365.

c) The Corporation has negotiated and agreed to conclude the sale of its major property holdings in Coquitlam, British Columbia for $63,000,000.

A MEMBER OF ARTHUR YOUNG INTERNATIONAL

Clarkson Gordon

Chartered Accountants
1010 Bank of Commerce Building
1175 Douglas Street
Post Office Box 1205
Victoria, Canada V8W 2V3
Telephone: (604) 386-3521

AUDITORS' REPORT

To the Lieutenant-Governor in Council
Province of British Columbia:

We have examined the balance sheet of British Columbia Ferry Corporation as at March 31, 1989 and the statements of income and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Clarkson Gordon

Victoria, Canada.

May 19, 1989.

Chartered Accountants.

BRITISH COLUMBIA FERRY CORPORATION
BALANCE SHEET AS AT MARCH 31, 1989
(expressed in thousands)

ASSETS

	1989	1988
CURRENT ASSETS		
Cash	$ 14,868	$ 22,129
Accounts receivable	2,845	2,826
Inventories (Note 2)	10,768	11,022
Prepayments and deposits	4,757	2,668
Current portion of reserved funds (Note 3)	5,700	5,700
Current portion of debenture (Note 4)	905	835
	39,843	45,180
RESERVED FUNDS (Note 3)	45,911	12,297
DEBENTURE (Note 4)	39,226	40,130
FIXED ASSETS (Note 5)		
Ships, berths, buildings equipment and land	565,104	557,641
Less accumulated depreciation	322,179	293,377
	242,925	264,264
DEFERRED CHARGES (Note 6)	2,216	3,359
	$ 370,121	$ 365,230

APPROVED BY THE BOARD

Director

Director

LIABILITIES

	1989	1988
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$ 23,123	$ 23,966
Deferred revenue	2,407	2,032
Current portion of long-term debt (Note 7)	5,700	5,700
Current portion of obligations under capital leases (Note 8)	1,348	1,280
	32,578	32,978
LONG TERM DEBT (Note 7)	26,158	31,858
OBLIGATIONS UNDER CAPITAL LEASES (Note 8)	86,878	87,791
ACCRUED SICK LEAVE LIABILITY (Note 9)	5,735	5,705
	151,349	158,332

SHAREHOLDER'S EQUITY

	1989	1988
SHARE CAPITAL		
Authorized		
1,000,000 shares without par value with a maximum consideration of $100,000,000		
Issued		
68,512 shares	6,851	6,851
CONTRIBUTED SURPLUS (Note 10)	250,401	250,401
DEFICIT	(38,480)	(50,354)
	218,772	206,898
	$ 370,121	$ 365,230

BRITISH COLUMBIA FERRY CORPORATION

STATEMENT OF INCOME AND DEFICIT

YEAR ENDED MARCH 31, 1989

(expressed in thousands)

	1989	1988
Operating revenues		
Tolls	$ 153,114	$ 138,591
Catering and other income	34,485	29,897
Operating subsidy (Note 11)	51,000	57,000
	238,599	225,488
Operating expenses		
Salaries, wages and benefits	116,919	111,080
Depreciation	28,898	29,663
Fuel and lubricants	23,707	25,418
Operating supplies and services	20,807	18,557
Repairs, maintenance and replacements	14,889	16,233
Cost of food and goods sold	12,726	11,550
General and administration	5,508	4,795
	223,454	217,296
Income from operations	15,145	8,192
Investment income	7,958	5,593
Interest on long term obligations	(11,229)	(12,223)
Net interest expense	(3,271)	(6,630)
INCOME FOR THE YEAR	11,874	1,562
DEFICIT AT BEGINNING OF YEAR	(50,354)	(51,916)
DEFICIT AT END OF YEAR	$ (38,480)	$ (50,354)

BRITISH COLUMBIA FERRY CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED MARCH 31, 1989

(expressed in thousands)

	1989	1988
OPERATIONAL ACTIVITIES		
Cash generated from (used by) Operations (Note 12)	$ 39,623	$ 27,231
FINANCIAL ACTIVITIES		
Payments from reserved funds	5,700	5,700
Long term debt payment	(5,700)	(5,700)
Payments received on debenture	834	771
Capital lease	-	102
Capital lease payments	(845)	(750)
Payments to reserved funds	(37,480)	(5,327)
Appreciation of reserved funds	(1,834)	(1,580)
	(39,325)	(6,784)
INVESTMENT ACTIVITIES		
Fixed asset additions	(7,559)	(9,292)
INCREASE (DECREASE) IN CASH	(7,261)	11,155
CASH AT BEGINNING OF YEAR	22,129	10,974
CASH AT END OF YEAR	$ 14,868	$ 22,129

In this statement cash includes only cash available for day to day operations and does not include Reserved Funds cash.

BRITISH COLUMBIA FERRY CORPORATION

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1989

1. SIGNIFICANT ACCOUNTING POLICIES

The Corporation was incorporated under the Ferry Corporation Act on June 30, 1976 and commenced operations on January 1, 1977. The shares of the Corporation are held by the Minister of Finance as representative of Her Majesty the Queen in right of the Province of British Columbia.

In accordance with Section 8(7) of the Ferry Corporation Act the financial statements of the Corporation are prepared in accordance with generally accepted accounting principles. Significant accounting policies adopted in the preparation of these financial statements are as follows:

Inventories -

Inventories are valued at the lower of cost and current replacement cost.

Long-Term Disability Plan -

The Corporation records as a current year expense the change in reserves for the estimated present value of payments, until retirement, to employees currently receiving benefits from the Long-Term Disability Plan. The plan is administered by the Superannuation Branch of the Public Service Commission, which receives and invests premiums from the Corporation. The excess of premiums paid under the Plan over reserves required for future payments is included in prepayments and deposits.

Fixed assets:

Acquired from the Province of British Columbia:

(a) Ships

Ships, which comprise part of the total assets acquired from the Province effective January 1, 1977 by Order-In-Council No. 3610 dated December 16, 1976 and which were transferred to the Corporation at an assigned value of $1, have been revalued by the Corporation and are reflected in the accompanying financial statements at their estimated depreciated replacement value as at January 1, 1977.

Fixed assets - (continued)

Three ships presently under charter by the Province until 1994 are subchartered to the Corporation for the same period at an annual cost of $1 each. Under the terms of the subcharter agreement with the Province, the Corporation may in 1994 request that the Province exercise its option to purchase these ships at its own expense in which case clear title to the ships will be transferred to the Corporation. Accordingly, these ships are included in the capital assets of the Corporation and are reflected in the accompanying financial statements at their estimated depreciated replacement value as at January 1, 1977.

(b) Berths, buildings and equipment

Berths, buildings and equipment which comprise the balance of the total assets transferred at an assigned value of $1, are reflected in the accompanying financial statements at their estimated depreciated replacement value as at January 1, 1977.

On October 1, 1983 the buildings and equipment at the Deas Dock facility, not acquired from the Province on January 1, 1977 were transferred at an assigned value of $1. These assets are included in the capital assets of the Corporation and are reflected in the accompanying financial statements at their estimated depreciated replacement value as at October 1, 1983.

Other additions and disposals subsequent to January 1, 1977:

The costs of major replacements, additions, extensions and improvements are capitalized in the fixed asset accounts. On retirement or disposal of fixed assets, the costs thereof and the related accumulated depreciation are eliminated from the accounts and any gains or losses are reflected in the statement of income.

The costs of maintenance, repairs, and minor renewals or replacements are charged against income.

Depreciation -

Fixed assets are depreciated on the straight line method based upon the following useful lives:

Ships	25 years
Berths	5 - 10 years
Buildings and equipment	4 - 25 years

Leases -

All leases which transfer substantially all of the benefits and risks incidental to the ownership of property are accounted for as if they were an acquisition of assets and incurrence of obligations at the inception of the lease. Assets recorded under capital leases are depreciated on a straight-line basis over the appropriate useful lives.

All other leases are accounted for as operating leases wherein rental payments are expensed as incurred.

Amortization of long-term debt discount and issue costs -

Promissory note discount is amortized on a compound interest method over the term of the debt. Issue costs for promissory notes and capital leases are amortized on a straight-line basis over the term of the debt.

Provision for annual refit costs -

The Corporation provides for ship refit expense by charging income with the anticipated refit costs over the period between refits. Any differences between the provision and the actual refit costs are recognized in the year the refit takes place.

Comparative figures -

Certain comparative figures have been reclassified to conform with the presentation adopted for the current year.

2. INVENTORIES

	Year ended March 31 1989	1988
	(expressed in thousands)	
Spare components, parts and supplies	$ 9,023	$ 9,278
Fuel and lubricants	1,005	1,083
Catering supplies and goods for resale	740	661
	$ 10,768	$ 11,022

3. RESERVED FUNDS

Funds designated to repay long-term debt and for other specific purposes are segregated by the Corporation and are administered by the Corporation or the Province.

	Year ended March 31 1989	1988
	(expressed in thousands)	
Funds designated for long-term debt (Note 7)		
Administered by the Corporation	$ 8,019	$ 9,497
Less amount included in current assets to satisfy a current debt repayment	5,700	5,700
	2,319	3,797
Administered by the Province	2,087	1,582
	4,406	5,379
Funds designated for capital expenditures (Note 14)		
Administered by the Corporation	33,212	-
Funds designated for a capital lease (Notes 4 & 8)		
Administered by the Province	2,558	1,213
Funds designated to meet accrued sick leave liabilities (Note 10)		
Administered by the Corporation	5,735	5,705
	$ 45,911	$ 12,297

The funds designated for capital expenditures are equal to the subsidy received from the provincial government less amounts required to cover operating losses, before depreciation, and capital expenditures.

4. DEBENTURE

	Year Ended March 31 1989	Year Ended March 31 1988
	(expressed in thousands)	
8.18% Debenture issued by the Province of British Columbia due December 10, 2006	$ 40,131	$ 40,965
Less: Principal due within one year	905	835
	$ 39,226	$ 40,130

By agreement with the Province, semi-annual payments to the Corporation equal the amount required under the lease obligation for the Queen of Oak Bay (Note 8). Excess funds are placed in a sinking fund to cover future increased payments on the lease (Note 3).

5. FIXED ASSETS

	March 31, 1989			March 31, 1988
	(expressed in thousands)			
	Cost or Appraised Value	Accumulated Depreciation	Net Book Value	Net Book Value
Ships owned	$ 266,485	$ 156,687	$ 109,798	$ 119,299
Ships under capital lease	127,827	51,147	76,680	82,041
Berths, buildings and equipment	161,819	114,345	47,474	50,956
Land	5,695	-	5,695	5,695
Construction in progress	3,278	-	3,278	6,273
	$ 565,104	$ 322,179	$ 242,925	$ 264,264

6. DEFERRED CHARGES

	Year Ended March 31 1989	Year Ended March 31 1988
	(expressed in thousands)	
Long-term debt discount and expenses	$ 1,897	$ 3,021
Lease executory costs	319	338
	$ 2,216	$ 3,359

7. LONG-TERM DEBT

	Year Ended March 31	
	1989	1988
	(expressed in thousands)	
8.95% Promissory notes (effective rate of 15.75%), are repayable in equal annual instalments of $5.7 million	$ 17,100	$ 22,800
Less current portion	5,700	5,700
	11,400	17,100
12.08% Promissory note (effective rate of 12.44%) due September 9, 2003 is repayable by annual sinking fund payments of $322,492	14,758	14,758
	$ 26,158	$ 31,858
Payable in fiscal year ending in:		
1989	$ -	$ 6,022
1990	6,022	6,022
1991	6,022	6,022
1992	6,022	6,022
1993	322	322
1994	322	322
1995 and subsequent	7,448	7,126
	$ 26,158	$ 31,858

The Province of British Columbia unconditionally guarantees the payment of principal and interest on the promissory notes.

8. OBLIGATIONS UNDER CAPITAL LEASES

The corporation has obligations under capital leases for the M.V. "Queen of Oak Bay", M.V. "Queen of Surrey", M.V. "Quinsam" and other equipment.

	Year Ended March 31 1989	 1988
	(expressed in thousands)	
Total minimum lease payments are:		
M.V. "Queen of Oak Bay" Implicit interest rate 8.14%	$ 92,510	$ 95,524
M.V. "Queen of Surrey" Implicit interest rate 8.685%	81,919	86,406
M.V. "Quinsam" Implicit interest rate 10.64%	7,227	8,089
Other equipment - Tractor Implicit interest rate 10.0%	-	49
Other Equipment - Forklift Implicit interest rate 10.44%	120	138
	$ 181,776	$ 190,206

	1989	1988
Payable in fiscal year ending in:		
1989	$ -	$ 8,430
1990	8,380	8,380
1991	8,380	8,380
1992	9,218	9,218
1993	9,218	9,218
1994	9,218	9,218
1995 and subsequent	137,362	137,362
	181,776	190,206
Less interest	93,550	101,135
Present value of net minimum capital lease payments	88,226	89,071
Less current portion	1,348	1,280
	$ 86,878	$ 87,791

9. ACCRUED SICK LEAVE LIABILITY

In 1978 the Corporation introduced short-term illness and injury and long-term disability plans and as of that date all employees ceased accruing sick leave credits. In the event of illness the accumulated sick time may be withdrawn prior to retirement. On retirement, any balance remaining is payable in cash at 50% of accredited time.

An actuarial evaluation by The Alexander Consulting Group Limited as at March 31, 1988 determined that the recorded liability for the portion payable on retirement was $395,000 in excess of that required. This excess is being reflected in operations over three years ending March 31, 1990.

Funds have been designated to meet the accrued sick leave liability (Note 3).

10. CONTRIBUTED SURPLUS

Excess of estimated depreciated replacement value over assigned value of $1 of assets acquired from the Province of British Columbia.

	Year Ended March 31	
	1989	1988
	(expressed in thousands)	
Ships, berths, buildings and equipment acquired January 1, 1977	$ 249,674	$ 249,674
Buildings and equipment acquired October 1, 1983	727	727
	$ 250,401	$ 250,401

11. RELATED PARTY TRANSACTIONS

The Corporation received a cash subsidy of $51 million (1988 - $57 million) from the Province of British Columbia. This cash subsidy is determined annually.

In addition, the Province pays $4.8 million for annual leases of three ships which are leased from the Province at an annual cost of $1 each.

The Corporation utilizes Crown land for terminals and highway access without the payment of rental or property taxes. The value of these benefits has not been determined. Section 21 of the Ferry Corporation Act states: "The Corporation, as an agent of the Crown, is not liable to taxation, including taxation on improvements, except insofar as the Crown is liable."

The Corporation engages in transactions with other government agencies, departments and Crown Corporations, notably B.C. Hydro and Power Authority and B.C. Systems Corporation, on the same terms as private sector customers.

12. CASH GENERATED FROM OPERATIONS

	Year Ended March 31	
	1989	1988
	(expressed in thousands)	
Income for the year	$ 11,874	$ 1,562
Items not involving cash		
Depreciation	28,898	29,663
Amortization of promissory note discount and debt issue costs	1,143	1,334
Increase in accrued sick leave liability	30	977
Cash generated from (used for) operating working capital		
Accounts receivable	(19)	(1,158)
Inventories	254	(457)
Prepayments and deposits	(2,089)	(1,207)
Accounts payable and accrued liabilities	(843)	(2,935)
Deferred revenue	375	(548)
Cash generated from operations	$ 39,623	$ 27,231

13. PENSION PLAN

The Pension (Public Service) Act applies to the Corporation and its officers and employees. Accordingly, the Corporation is required to pay into the Public Service Superannuation Fund amounts prescribed from time to time by Regulation.

14. COMMITMENTS

In the budget speech on March 30, 1989, the Minister of Finance and Corporate Relations for the Province of British Columbia announced a 10-year, $550 million capital maintenance and expansion program for the Corporation. At March 31, 1989, no significant contracts had been entered into under this program.

It is the Corporation's intention to separate the annual subsidy received from the Province of British Columbia into its operating and capital components to reflect the government's stated intention that capital maintenance and expansion be financed from the subsidy.

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Chairman and Members of
British Columbia Health Care Research Foundation, and

To the Minister of Health,
Province of British Columbia:

I have examined the balance sheet of British Columbia Health Care Research Foundation as at March 31, 1989 and the statement of revenue and expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Foundation as at March 31, 1989 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 2, 1989

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

BALANCE SHEET

AS AT MARCH 31, 1989

	1989	1988
ASSETS		
Cash	$ 93,004	$ 5,796
Short-term investments (Note 2)	8,603,682	2,229,953
Accrued interest receivable	4,477	11,345
Contributions receivable	1,438,865	517,626
	$10,140,028	$2,764,720
LIABILITIES		
Accounts payable	$ 16,109	$ 12,470
Grants, fellowships and scholarships payable	2,426,823	2,652,693
Deferred contributions (Note 5)	7,438,865	-
SURPLUS	258,231	99,557
	$10,140,028	$2,764,720

The accompanying notes are an integral part of these financial statements.

Approved by the Board:

Director

Director

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

STATEMENT OF REVENUE AND EXPENDITURE AND SURPLUS

FOR THE YEAR ENDED MARCH 31, 1989

	1989	1988
REVENUE		
Contributions from the Lottery Fund	$4,878,201	$4,517,626
Interest	407,437	248,834
Donations	100	200
	5,285,738	4,766,660
EXPENDITURE		
Grants (Note 3)		
- Research	3,725,635	3,167,933
- Equipment	259,921	1,021,844
- Emergency funding	38,206	47,773
- Development	5,000	3,142
	4,028,762	4,240,692
Research fellowships	68,835	111,958
Scholarship awards (Note 4)	821,534	427,574
Administrative expenses	207,933	188,903
	5,127,064	4,969,127
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	158,674	(202,467)
SURPLUS AT BEGINNING OF YEAR	99,557	302,024
SURPLUS AT END OF YEAR	$ 258,231	$ 99,557

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

1. Nature and objectives of the Foundation

The Foundation is incorporated under the Society Act, and is funded by the Province of British Columbia. Its objects are to assist and collaborate with organizations conducting research in the field of health care in the Province of British Columbia; to co-operate with community facilities or organizations concerned with the general health of communities in the Province; and to accept and receive grants, donations, and other funds for use in carrying out its objects.

2. Significant accounting policies

i) General

These financial statements have been prepared in accordance with generally accepted accounting principles for non-profit organizations.

ii) Expenditures

Grants and fellowships are expensed in the year they are awarded.

Scholarship awards are renewable for three additional years, subject to satisfactory annual progress reports and applications for renewal. Only current year awards are expensed during the year.

iii) Short term investments

Units in Province of British Columbia Pooled Investment Portfolios are carried at the lower of the cost of acquisition, adjusted by income attributed to the units, or market value.

3. Grants

The Foundation awards grants to support health care research, equipment, development, and emergency projects. Amounts which remain unexpended at project completion or unexpended due to project cancellation or alternate funding are returnable to the Foundation.

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

3. Grants (Continued)

The grants were awarded to recipients with the following organizations:

	1989	1988
Arthritis Society	$ 12,684	$ 2,000
B.C. Cancer Research Centre	15,300	25,000
B.C. Cancer Foundation	29,000	-
B.C. Children's Hospital	-	2,500
Cancer Control Agency of B.C.	217,870	154,800
Canadian Red Cross	30,000	30,000
EVS Consultants	35,000	40,000
Greater Victoria Hospital Society	6,000	47,000
G.F. Strong Rehabilitation Centre	21,755	22,000
Lions Gate Hospital	-	17,755
Massage Therapists Association	2,000	-
Shaughnessy Hospital	-	30,000
Simon Fraser University	285,130	208,600
University of British Columbia	3,373,578	3,613,141
University of Victoria	90,450	161,000
Village of 100 Mile House	-	10,000
	4,118,767	4,363,796
Less: Prior Years' Returned Grants	90,005	123,104
	$4,028,762	$4,240,692

4. Commitment

The estimated cost to complete the funding of all outstanding scholarship grants is $1,747,494 (1988 - $650,342).

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

5. Deferred contributions

Lottery Fund	$6,000,000
Ministry of Advanced Education and Job Training	$1,438,865
	$7,438,865

The Lottery Fund contribution represents the Foundation's operating grant for the 1990 fiscal year, which was received prior to March 31, 1989.

The Ministry contribution represents Federal Patent Act funds approved by the Treasury Board of the Province of British Columbia for distribution to the Foundation during 1988/89. The amount includes $959,243 to be administered by the Foundation and $479,622 to be administered jointly by the Foundation and the Science Council of British Columbia for competitions to be held in the 1990 fiscal year.

6. Comparative figures

Certain 1988 figures have been restated in order to conform with financial statement presentation adopted in 1989.

BRITISH COLUMBIA HERITAGE TRUST

Touche Ross & Co.
Chartered Accountants
880 Douglas Street, Suite 500
Victoria, B.C. V8W 2B7
Telephone: 604 383-1174
Telecopier 604 388-9943

Touche Ross

AUDITORS' REPORT

To the Members of the Board of Directors,
British Columbia Heritage Trust, and

To the Minister of Municipal Affairs,
Recreation and Culture,
Province of British Columbia

We have examined the balance sheet of British Columbia Heritage Trust as at March 31, 1989 and the statements of revenue, expenditures and heritage investment fund and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Trust as at March 31, 1989 and the results of its operations and changes in its financial position for the year then ended in accordance with the accounting principles detailed in Note 2 applied on a basis consistent with that of the preceding year.

Further, we have examined the transactions that came to our notice in the course of the above mentioned examination of the financial statements of British Columbia Heritage Trust for the year ended March 31, 1989 to determine whether they were in accordance with the Heritage Conservation Act. Our examination of these transactions was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances. In our opinion, these transactions were, in all significant respects, in compliance with the Act.

Touche Ross & Co.
Chartered Accountants

Victoria, British Columbia
June 2, 1989

Touche Ross

BRITISH COLUMBIA HERITAGE TRUST

BALANCE SHEET AS AT MARCH 31, 1989

	1989	1988
ASSETS		
Current		
Cash and short-term investments	$2,674,889	$2,055,211
Accounts receivable	500	500
	2,675,389	2,055,711
Fixed		
Heritage properties (Note 3)	1,338,916	1,338,916
	$4,014,305	$3,394,627
LIABILITIES		
Current		
Accounts payable and accrued liabilities	$ 90,946	$ 26,950
Province of British Columbia	5,064	3,507
	96,010	30,457
HERITAGE INVESTMENT FUND		
Heritage Investment Fund	3,918,295	3,364,170
	$4,014,305	$3,394,627

Approved by the Directors:

Patterson .... Director

.... Director

See accompanying notes to financial statements.

BRITISH COLUMBIA HERITAGE TRUST

STATEMENT OF REVENUE, EXPENDITURE AND HERITAGE INVESTMENT FUND FOR THE YEAR ENDED MARCH 31, 1989

	1989	1988
Revenue		
Grant from the British Columbia Lottery Fund	$2,050,000	$1,900,000
Investment income	287,344	162,510
Donations and miscellaneous revenue	5,124	2,704
	2,342,468	2,065,214
Expenditures		
Grants		
- Archaeology	62,262	150,000
- Building restoration	230,804	355,756
- Conferences and societies	97,486	48,595
- Development projects	146,315	130,202
- Heritage Area Revitalization Program	226,031	362,166
- Landmark buildings	200,000	-
- Planning and inventory	175,808	129,305
- Publications assistance	42,225	61,442
- Religious buildings	80,897	109,673
- Scholarships	16,500	22,000
- Special projects	92,976	97,103
- Student employment	-	1,500
- Theme development	15,000	-
- Transportation artifacts	-	33,110
- Transportation - Expo 86	26,500	-
	1,412,804	1,500,852
Administration	137,134	101,041
Education and communication	41,558	41,431
Esso Heritage Brick Program	-	5,023
Operating expenses	196,847	88,144
	375,539	235,639
	1,788,343	1,736,491
Excess of revenue over expenditure for the year	554,125	328,723
Heritage Investment Fund - beginning of year	3,364,170	3,035,447
Heritage Investment Fund - end of year	$3,918,295	$3,364,170

See accompanying notes to financial statements.

BRITISH COLUMBIA HERITAGE TRUST

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1989

	1989	1988
Operating activities		
Excess of revenue over expenditure for the year	$ 554,125	$ 328,723
Net change in operating working capital other than cash	65,553	38,930
	619,678	367,653
Investing activities		
Capital expenditures	-	(154,086)
Increase in cash and short-term deposits for the year	619,678	213,567
Cash and short-term deposits - beginning of year	2,055,211	1,841,644
Cash and short-term deposits - end of year	$2,674,889	$2,055,211

See accompanying notes to financial statements.

BRITISH COLUMBIA HERITAGE TRUST

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1989

1. The Trust

The British Columbia Heritage Trust is a Crown Corporation incorporated under the Heritage Conservation Act, R.S.B.C. 1979, Chapter 165, and is an agent of the Crown. The object of the Trust is to encourage and facilitate the protection and conservation of heritage property in the Province.

2. Summary of significant accounting policies

These financial statements have been prepared in accordance with generally accepted accounting principles, except that grants are recorded as an expenditure in the year the disbursement is made.

a) Short-term investments

Short-term investments consist of units in Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost of acquisition adjusted by income attributed to the units, and market value. Income attributed to the units represents the unitholder's share of interest earned by the Portfolio and may be realizable upon the sale of units.

b) Fixed assets and depreciation

All costs incurred for the acquisition and restoration of heritage property of the Trust are capitalized. Donated property is recorded at the appraised value at the time of its receipt.

Due to the heritage nature of these properties, no provision is made for depreciation.

British Columbia Heritage Trust
Notes to Financial Statements
For the year ended March 31, 1989

3. Heritage properties

	1989	1988
Land, buildings and furnishings		
Beachgrove	$ 121,185	$ 121,185
Hat Creek Ranch	630,309	630,309
Keremeos Grist Mill	324,701	324,701
Vallican Archaeological Site	82,080	82,080
	1,158,275	1,158,275
Machinery and equipment		
C.P. Railway Business Car 19	47,041	47,041
Machinery Artifacts	113,600	113,600
B.X. Stagecoach	20,000	20,000
	180,641	180,641
	$1,338,916	$1,338,916

4. Related party transactions

During the year, the Trust entered into various transactions with the Province of British Columbia, a related party.

The following summarizes these transactions:

a) The Trust received grants from the British Columbia Lottery Fund amounting to $2,050,000 during the year ended March 31, 1989 (1988 - $1,900,000).

b) The Province provides certain staffing, accommodation and administrative services for the Trust at no charge. The cost of providing these services for the year ended March 31, 1989, amounted to approximately $293,000 (1988 - $304,000).

5. Commitments

The Trust had commitments of $1,477,339 at March 31, 1989 (1988 - $1,671,421). The attached schedule of commitments and disbursement of grants details these commitments.

6. Comparative figures

The financial statements of the prior year were reported on by another chartered accountant.

BRITISH COLUMBIA HERITAGE TRUST

SCHEDULE OF COMMITMENTS AND DISBURSEMENTS OF GRANTS FOR THE YEAR ENDED MARCH 31, 1989

Program	Commitments Beginning of Year	Commitments made during Year	Grants Paid in Year	Commitments Revoked in Year	Commitments End of Year
Archaeology	$ 80,000	$ 78,545	$ 62,262		$ 96,283
Building Restoration	281,845	286,070	230,804	$57,414	279,697
Community Heritage Development	88,848	177,333	146,315	1,516	118,350
Conferences and Societies	35,985	169,056	97,486	9,855	97,700
Heritage Area Revitalization Program	681,969	5,000	226,031	8,320	452,618
Planning and Inventory	200,286	128,610	175,808		153,088
Publications Assistance	49,504	25,875	42,225	4,000	29,154
Religious Buildings	98,527	63,258	80,897	359	80,529
Scholarships	22,000	22,000	16,500		27,500
Special Projects	90,515	61,835	92,976	9	59,365
Theme Development		50,000	15,000		35,000
Transportation	40,055	34,500	26,500		48,055
Landmark Buildings		200,000	200,000		
Student Employment	1,887			1,887	
	$1,671,421	$1,302,082	$1,412,804	$83,360	$1,477,339

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
(604) 387-6803

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Housing and Employment Development
Financing Authority, and

To the Minister of Finance and Corporate Relations
Province of British Columbia:

I have examined the balance sheet of the British Columbia Housing and Employment Development Financing Authority as at March 31, 1989 and the statements of revenue, expenditure and accumulated balance, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at March 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the Housing and Employment Development Financing Act. In my opinion, these transactions were, in all significant respects, in compliance with the Act.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
May 5, 1989

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

BALANCE SHEET

AS AT MARCH 31, 1989

ASSETS

	1989	1988
Cash and temporary investment	$1,524,257	$1,829,476

LIABILITIES AND ACCUMULATED BALANCE

	1989	1988
Accounts payable	$ 767	$ 7,732
Due to the Province of British Columbia	86	30,643
Accrued interest payable	268,516	367,126
Term debt (note 4)	889,200	1,219,300
	1,158,569	1,624,801
Accumulated balance	365,688	204,675
	$1,524,257	$1,829,476

The four accompanying notes are an integral part of these financial statements.

Approved by the Authority:

Mel Couvelier, Chairman

PGHalkett

Philip G. Halkett, Secretary

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED BALANCE

FOR THE YEAR ENDED MARCH 31, 1989

	1989	1988
Revenue		
Investment income	$ 163,657	$ 37,475
	163,657	37,475
Expenditure		
Interest on term debt	-	1,594,759
Administrative costs	2,644	29,594
	2,644	1,624,353
Excess (Deficiency) of Revenue over Expenditure	161,013	(1,586,878)
Accumulated Balance, Beginning of Year	204,675	1,791,553
Accumulated Balance, End of Year	$ 365,688	$ 204,675

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT

FINANCING AUTHORITY

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31, 1989

	1989	1988
Operating Transactions		
Excess (Deficiency) of Revenue over Expenditure	$ 161,013	$ (1,586,878)
Cash Generated from (Used for):		
Accrued interest payable	(98,610)	(154,228)
Due to Province of British Columbia	(30,557)	(463)
Accounts payable	(6,965)	348
Derived from (Used for) Operations	24,881	(1,741,221)
Financing Transactions		
Sources		
Redemption of notes receivable	-	29,129,099
Proceeds from issue of term debt	-	141,122,669
	-	170,251,768
Uses		
Redemption of term debt	330,100	166,492,142
(Used for) Generated from Financing Transactions	(330,100)	3,759,626
(Decrease) Increase in Funds	(305,219)	2,018,405
Funds at Beginning of Year	1,829,476	(188,929)
Funds at End of Year	$ 1,524,257	$ 1,829,476

Funds consist of cash and temporary investment.

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

1. The Authority

The Authority was established on October 14, 1982 by the Housing and Employment Development Financing Act, S.B.C. 1982 Chapter 34. Section 3 of the Act states that "The purposes of the authority are to create employment by financing housing and other capital projects in British Columbia, and any other programs the committee considers advisable, and to raise money for those purposes by the issue of housing and development bonds".

2. Future operations

The Authority has fulfilled the purpose for which it was created. All notes receivable and term debt have matured and no further debt issues are permissible under the Act. It is the intent of the management of the Authority to request the British Columbia Legislature to dissolve the Authority, by the repeal of the Housing and Employment Development Financing Act, S.B.C. 1982 Chapter 34.

3. Significant accounting policies

Temporary investment consists of units in Province of British Columbia Pooled Investment Portfolio ST1. These units are carried at the lower of cost of acquisition, adjusted by income attributed to the units, and market value.

4. Term debt

	1989	1988
Unpresented debentures matured March 31, 1986	$ 889,200	$1,219,300

The Province of British Columbia has unconditionally guaranteed payment of principal and interest on the unpresented debentures of the Authority.

BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

Thorne Ernst & Whinney
Chartered Accountants

400 - 625 Agnes Street
New Westminster, B.C.
Canada V3M 5Y4

Tel: (604) 526-2411
Fax: (604) 520-6285

AUDITORS' REPORT

To the Chairman
British Columbia Housing Management Commission

We have examined the combined balance sheet of the Province of British Columbia, Projects and Programs Managed by British Columbia Housing Management Commission,(the Commission) as at December 31, 1988 and the combined statements of revenue and expenditures and Province's account and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these combined financial statements present fairly the financial position of these projects and programs managed by the Commission as at December 31, 1988 and the results of their operations and changes in their financial position for the year then ended in accordance with the accounting policies described in note 1 to the combined financial statements applied on a basis consistent with that of the preceding year.

Thorne Ernst & Whinney

March 25, 1989

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED BALANCE SHEET
AS AT DECEMBER 31

	1988	1987
ASSETS		
CURRENT ASSETS		
Cash	$ -	$4,171,875
Accounts receivable	451,650	191,139
Prepaid expenses and shelter supplement	1,842,772	851,000
Due from Canada Mortgage and Housing Corporation	7,780,265	2,173,892
	10,074,687	7,387,906
LONG-TERM RECEIVABLES	397,280	461,423
DISASTER LOSS FUND (note 3)	853,690	783,399
EQUIPMENT (note 4)	195,695	258,750
	$11,521,352	$8,891,478
LIABILITIES AND PROVINCE'S ACCOUNT		
CURRENT LIABILITIES		
Bank indebtedness	$ 723,536	$ -
Accounts payable & accrued liabilities	5,577,959	4,351,530
Tenants' prepaid rent	282,776	326,283
Amortization payable	115,521	115,521
	6,699,792	4,793,334
DISASTER LOSS RESERVE (note 3)	853,690	783,399
PROVINCE'S ACCOUNT	3,967,870	3,314,745
	$11,521,352	$8,891,478

Approved by the Commission:

Chairman

Member

See accompanying notes.

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED STATEMENT OF REVENUE AND EXPENDITURES AND PROVINCE'S ACCOUNT

YEARS ENDED DECEMBER 31

	1988	1987
Revenue:		
Tenant rent	$22,033,971	$21,383,803
Sundry	656,032	499,620
	22,690,003	21,883,423
Expenditures:		
Amortization	14,252,394	14,257,299
Operating	12,148,111	11,926,421
Shelter supplement	14,164,294	6,114,610
Maintenance	4,348,962	4,711,418
Grants in lieu of taxes (note 5)	3,955,792	3,800,887
Administration	4,681,902	3,934,193
Modernization and improvement	10,512,915	11,445,514
Provincial programs	2,340,597	1,989,366
Working capital interest (note 2)	531,566	683,283
	66,936,533	58,862,991
Operating deficit	44,246,530	36,979,568
Interest income, net	463,790	597,680
Excess of expenditures over revenue	43,[illegible]82,740	36,381,888
Less Canada Mortgage and Housing Corporation subsidy share	26,217,871	21,423,777
Net Provincial share of expenditures	17,564,869	14,958,111
Subsidy receipts	18,217,994	15,491,900
	653,125	533,789
Province's account, beginning of year	3,314,745	2,780,956
Province's account, end of year	$ 3,967,870	$ 3,314,745

See accompanying notes.

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEARS ENDED DECEMBER 31

	1988	1987
Operating activities:		
Excess of expenditures over revenue	$43,782,740	$36,381,888
(Deduct) items not affecting working capital:		
Depreciation	(92,570)	(63,742)
Loss on sale of equipment	-	(45,869)
Changes in non-cash working capital balances relating to operations:		
Accounts receivable	260,511	165,208
Prepaid expenses and shelter supplement	991,772	(133,404)
Long-term receivables	(64,143)	-
Accounts payable & accrued liabilities	(1,226,428)	1,209,187
Tenants' prepaid rent	43,507	978
Amortization payable	-	34,836
Cash applied to operations	43,695,389	37,549,082
Investing activities:		
Additions to equipment	29,515	275,045
Proceeds on sale of equipment	-	(16,960)
Cash applied to investing activities	29,515	258,085
Financing activities:		
Subsidy receipts:		
Province of British Columbia	18,217,994	18,547,896
Canada Mortgage and Housing Corporation	20,611,499	26,107,016
Cash provided by financing activities	38,829,493	44,654,912
Increase (decrease) in cash position during the year	(4,895,411)	6,847,745
Cash position (bank indebtedness), beginning of year	4,171,875	(2,675,870)
Cash position (bank indebtedness), end of year	$ (723,536)	$ 4,171,875

See accompanying notes.

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS
MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

NOTES TO COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 1988

1. SIGNIFICANT ACCOUNTING POLICIES

a) Basis of financial statement presentation

These statements combine six separate financial statements of projects and programs operated by the Province of British Columbia (Ministry of Social Services and Housing), and each has its own subsidy sharing agreement and is managed by British Columbia Housing Management Commission (the Commission).

The statements are prepared in accordance with generally accepted accounting policies for governments with the exception that the Commission has set up a disaster loss fund (note 3) to provide for claims below the deductible amounts of insured properties and for damages to uninsured items.

b) Amortization

These statements do not include the capital cost of the projects, however, amortization in lieu of depreciation and interest on capital costs is in part payable to the Provincial Rental Housing Corporation and in part credited to Canada Mortgage and Housing Corporation based on schedules provided by the participants.

c) Tenant rent revenue

Tenant rent revenue represents rent charged to residents, and is determined as the lesser of market rent and a percentage of the residents' income.

d) Equipment

All purchases are recorded as program operating expenditures, except for computer hardware and software which are recorded at cost and depreciated on the straight line basis over five and three years respectively.

2. WORKING CAPITAL INTEREST

The Province of British Columbia, through its Wholly Provincial Projects and Programs account, provides working capital to the projects and programs managed by the Commission, at interest rates agreed to by the participants.

NOTES TO COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 1988 (CONTD.)

3. DISASTER LOSS FUND

This fund, financed by the Province of British Columbia and Canada Mortgage and Housing Corporation, provides for claims below the deductible amounts of insured properties and for damages to uninsured items.

	1988	1987
Balance, beginning of year	$ 783,399	$ 732,537
Working capital interest	75,767	71,509
	859,166	804,046
Less claims expense	5,476	20,647
Balance, end of year	$ 853,690	$ 783,399

4. EQUIPMENT

	Cost	Accumulated depreciation	1988 Net	1987 Net
Computer hardware	$ 289,882	$ 187,123	$ 102,759	$ 160,735
Computer software	200,475	107,539	92,936	98,015
Balances, end of year	$ 490,357	$ 294,662	$ 195,695	$ 258,750

5. GRANTS IN LIEU OF TAXES

The Commission, on behalf of the Province of British Columbia and Canada Mortgage and Housing Corporation, pays each municipality a grant equivalent to property taxes due for all residential properties and projects managed.

6. LEASE COMMITMENTS

The Commission has minimum rental obligations under operating leases for office space to be expensed over the next five years as follows: $482,000 in 1989, $491,000 in 1990, $425,000 in 1991, $411,000 in 1992, and $410,000 in 1993.

7. COMPARATIVE INFORMATION

Certain 1987 comparative figures have been reclassified to conform with the financial statement presentation adopted for 1988.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY

Deloitte Haskins+Sells

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Four Bentall Centre
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(604) 669-4466
Telex 04-54414

REPORT OF THE AUDITORS

To The Lieutenant-Governor in Council,
Province of British Columbia:

We have examined the consolidated balance sheet of British Columbia Hydro and Power Authority as at March 31, 1989 and the consolidated statements of operations, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of British Columbia Hydro and Power Authority as at March 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Deloitte Haskins + Sells

Chartered Accountants

May 26, 1989

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY
CONSOLIDATED BALANCE SHEET AS AT MARCH 31
(in millions)

1988		1989
	FIXED ASSETS (Note 8)	
$10,428	Fixed assets in service	$10,608
2,289	Less accumulated depreciation	2,520
8,139		8,088
154	Unfinished construction	157
8,293		8,245
	CURRENT ASSETS	
97	Temporary investments	71
224	Accounts receivable and unbilled revenues	314
36	Materials and supplies	40
22	Prepaid expenses	47
35	Property held for sale	25
414		497
	DEFERRED CHARGES	
238	Foreign currency translation	114
52	Debt discount and issue costs	42
290		156
461	NET ASSETS OF DISCONTINUED OPERATIONS	-
$ 9,458		$ 8,898

1988		1989
$ 7,682	LONG-TERM DEBT (Note 9)	$6,774
	CURRENT LIABILITIES	
158	Accounts payable	183
303	Accrued interest	290
461		473
	DEFERRED CREDITS	
38	Rate stabilization account (Note 6)	23
21	Deferred revenue	34
341	Contributions arising from the Columbia River Treaty	332
320	Contributions in aid of construction	346
720		735
-	PREFERRED FUNDING (Note 10)	235
595	RETAINED EARNINGS	681
$ 9,458		$8,898

Certain 1988 figures have been restated to conform with the presentation used for 1989 (Note 7).

APPROVED ON BEHALF OF THE BOARD:

L.I. (Larry) Bell, Chairman

Sandra D. Sutherland, Q.C., Director

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEARS ENDED MARCH 31
(in millions)

1988				1989		
Domestic	Export	Total		Domestic	Export	Total
			REVENUES (Note 2)			
$ 548	$ -	$ 548	Residential	$ 588	$ -	$ 588
547	-	547	General	579	-	579
373	-	373	Transmission	397	-	397
66	184	250	Other	96	109	205
1,534	184	1,718		1,660	109	1,769
200	74	274	Cost of Energy (Note 3)	212	52	264
1,334	110	1,444	GROSS MARGIN	1,448	57	1,505
			EXPENSES			
195	-	195	Employee compensation (Note 4)	173	-	173
56	-	56	Materials and services	88	-	88
74	-	74	Taxes	80	-	80
218	-	218	Depreciation	225	-	225
543	-	543		566	-	566
791	110	901	OPERATING INCOME BEFORE FINANCE CHARGES	882	57	939
827	-	827	Finance charges (Note 5)	872	-	872
(36)	110	74	OPERATING INCOME (LOSS)	10	57	67
-	(38)	(38)	Net rate stabilization transfers (Note 6)	-	15	15
			INCOME (LOSS):			
$ (36)	$ 72	36	From continuing operations	$ 10	$ 72	82
		19	From discontinued operations (Note 7)			4
		$ 55	NET INCOME			$ 86

Certain 1988 figures have been restated to conform with the presentation used for 1989 (Note 7).

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY
CONSOLIDATED STATEMENT OF RETAINED EARNINGS
FOR THE YEARS ENDED MARCH 31

(in millions)

1988		1989
$540	Balance at beginning of year	$595
55	Net income	86
$595	Balance at end of year	$681

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY
CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEARS ENDED MARCH 31

(in millions)

1988		1989
	OPERATING ACTIVITIES	
$ 74	Operating income	$ 67
218	Depreciation	225
31	Other non-cash items including working capital changes	(40)
323	Funds provided by continuing operations	252
18	Funds provided by discontinued operations	14
341	Funds provided by operating activities	266
	INVESTING ACTIVITES	
(163)	Fixed asset expenditures	(210)
30	Contributions in aid of construction	25
8	Net proceeds from property sales	33
(125)	Funds used for investing activities	(152)
	FINANCING ACTIVITIES	
496	Revolving borrowings	845
-	Preferred funding	235
	Bonds, notes and debentures	
9	- issued	94
(648)	- retired, including sinking fund changes	(1,507)
(143)	Funds used for financing activities	(333)
	SALE OF BUSINESSES	
-	Proceeds from sale of Gas and Rail Services	787
-	Payment to the Province	(220)
	Pension plan payments (Note 11)	(50)
	Costs related to sale of businesses	(24)
-	Debenture from B.C. Gas Inc.	(300)
-	Funds provided by sale of businesses	193
73	INCREASE (DECREASE) IN FUNDS	(26)
24	FUNDS AT BEGINNING OF YEAR	97
$ 97	FUNDS AT END OF YEAR	$ 71

Funds at beginning and end of year consist of temporary investments.

Certain 1988 figures have been restated to conform with the presentation used for 1989 (Note 7).

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(tabular amounts expressed in millions
of dollars unless otherwise stated)

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

British Columbia Hydro and Power Authority ("B.C. Hydro") is a Crown corporation of the Province of British Columbia (the "Province"). B.C. Hydro is regulated by the British Columbia Utilities Commission (the "Commission"). The accounting policies of B.C. Hydro conform to accounting principles generally accepted in Canada. A description of the significant accounting policies follows. See Note 6 for an explanation of the Rate Stabilization Account.

Consolidation

The consolidated financial statements include the financial statements of B.C. Hydro and all of its subsidiary companies. Principal subsidiaries of the company, all of which are wholly-owned, are Powertech Laboratories Inc., Western Integrated Technologies Inc., Westech Information Systems Inc., British Columbia Power Export Corporation, B.C. Hydro International Limited and Columbia Estates Company, Limited.

Revenues

Domestic revenues represent sales of energy to customers within the Province and sales of firm energy to those outside the Province (mainly Seattle and Point Roberts, Washington and Hyder, Alaska) with whom B.C. Hydro has long-term commitments.

Export revenues are derived from energy sales made outside the Province other than those classified as domestic. These sales are surplus to B.C. Hydro's domestic energy requirements.

Customers are billed on a cyclical basis for energy deliveries with unbilled deliveries being accrued and included in revenues.

Fixed Assets

Fixed assets in service consist principally of land, water rights, storage dams and plant for the generation, transmission and distribution of electricity, and include the cost of plant financed by contributions in aid of construction and contributions arising from the Columbia River Treaty.

Fixed assets are carried at cost which includes materials, direct labour and appropriate portions of engineering, administration and finance charges.

The costs of any capital development studies which are deferred for more than one year are amortized on a straight-line basis at 20% per annum during the deferral period. Capital projects which are deferred, but for which there is a reasonable probability of proceeding, have a provision made for any reduction in the value of project costs. The costs of capital development studies and capital projects which are abandoned or subject to indefinite deferral are written off.

Depreciation

Depreciation is provided on all depreciable assets in service as at the beginning of each year based on the average service life of the assets and is computed using the straight-line method.

Finance Charges Capitalized

B.C. Hydro capitalizes finance charges at rates equivalent to the cost of borrowing those funds expended on construction projects during each year of construction.

Temporary Investments

Temporary investments are valued at the lower of cost and market.

Materials and Supplies

Materials and supplies are valued at average cost, less provisions for decline in value.

Property Held For Sale

Property held for sale is valued at the lower of cost and net estimated realizable value.

Foreign Currency Translation

Long-term debt, sinking funds, current assets and current liabilities denominated in a foreign currency are translated into Canadian currency at the rate of exchange prevailing at the balance sheet date. U. S. currency liabilities which are hedged are converted at the rate established by the terms of the hedge instrument.

Unrealized gains and losses arising from the translation of long-term debt and sinking funds are deferred and amortized over the remaining term of the debt. The annual amortization is determined by dividing the unamortized balance of the gains and losses by the sum of the remaining years, except that for the last four years the unamortized balance is written off on a straight line basis. Foreign exchange gains and losses on current assets and current liabilities are included in income.

Debt Discount and Issue Costs

Discount and issue costs on long-term debt are amortized on a straight-line basis over the term of the respective debt.

Deferred Revenue

Deferred revenue consists primarily of amounts received under the Skagit River Agreements. These amounts are deferred and included in income on an annuity basis over the energy delivery period ending in fiscal 2066.

Contributions

Contributions in aid of construction are amounts received from certain customers toward the costs of the extension of services. These amounts are amortized over the estimated service lives of the related assets at an amount equal to the corresponding annual provision for depreciation. Contributions received in respect of unfinished construction are not amortized until the assets are placed in service.

Contributions arising from the Columbia River Treaty are amortized over the period ending in fiscal 2025, the minimum term of the Treaty, at an amount equal to the corresponding annual provision for depreciation of the related assets.

Pension Costs

The costs of pension benefits for employee services for the year, determined on an actuarial basis in accordance with the terms of the pension plan agreement, are included in pension expense. Pension expense also includes amortization of the initial net pension surplus, the cost of past service benefits and experience gains and losses. Amortization is on a straight-line basis over the expected average remaining service life of pension plan members. Pension fund investments are valued at a five-year average of market-related value.

NOTE 2 RATE ADJUSTMENTS

There have been no increases to domestic electricity rates since April 1, 1986.

NOTE 3 COST OF ENERGY

1988				1989		
Domestic	Export	Total		Domestic	Export	Total
$188	$ 33	$221	Water rentals	$197	$ 14	$211
9	-	9	Fuel for generation	12	11	23
2	21	23	Purchase of electricity	2	19	21
1	20	21	Transmission charges	1	8	9
$200	$ 74	$274		$212	$ 52	$264

Water rentals are amounts paid to the Province on the use of water in hydro-electric generation. Fuel for generation includes natural gas for the Burrard Thermal Generating Plant and fuel for service areas which are not part of the integrated system. Purchases of electricity are from other utilities and independent power producers. Transmission charges are paid to other utilities for the use of their transmission lines.

NOTE 4 EARLY RETIREMENT INCENTIVE PROGRAM

In fiscal 1988 B.C. Hydro offered an early retirement incentive program to all employees meeting certain criteria of age and service. As a result, employee compensation for 1988 includes amounts for lump sum payments to retirees, payments to the pension plan for waivers of pension reductions normally arising on early retirement and estimated future indexing of these pension waivers.

NOTE 5 FINANCE CHARGES

1988		1989
$ 954	Interest on bonds, notes and debentures	$ 827
15	Interest on revolving borrowing facility	109
	Amortization of deferred charges:	
10	Foreign exchange gains and losses	9
14	Debt discount and issue costs	7
(18)	Loss (gain) on extinguished debt (Note 9)	80
2	Other	6
977		1,038
98	Less: Income from sinking fund investments	113
1	Income from temporary investments	7
-	Income from term debenture	27
48	Allocated to discontinued operations	15
147		162
830		876
3	Less: Finance charges capitalized	4
$ 827		$ 872

The effective rate for finance charges capitalized to unfinished construction for fiscal 1989 was 10.0% (1988 - 9.2%).

NOTE 6 RATE STABILIZATION ACCOUNT

The Commission directed B.C. Hydro to create, as of March 31, 1982, an account to be known as the rate stabilization account derived from export sales of surplus electric energy (exclusive of sales made under certain export contracts) less associated direct expenses. Directives from the Commission over the past two years have resulted in the following transfers to and from the account:

1988		1989
$ -	Balance at beginning of the year	$ 38
110	Transfer from income to the account	57
(72)	Transfer from the account to income	(72)
38	Net rate stabilization transfers	(15)
$ 38	Balance at end of the year	$ 23

Transfers to the Account

All revenues from export sales, less associated direct expenses, were transferred to the account.

Transfers from the Account

Transfers from the account to income were limited to:

1989 - an amount of $72 million.

1988 - revenues from the first $116 million of export sales, less associated direct expenses.

NOTE 7: SALE OF BUSINESSES

During the year B.C. Hydro sold its non-electric businesses to the private sector: the Mainland Gas Service on July 16, 1988, the Rail Service on August 31, 1988 and the Victoria Gas Service on February 28, 1989. The Mainland Gas Service was sold for $741 million and the Rail Service for $38 million. The agreement for the sale of the Victoria Gas Service was for $17 million, of which $11 million is conditional upon the delivery of natural gas to Victoria, British Columbia, prior to January 1, 2002.

The net book value of the fixed assets of the businesses sold was $474 million. After deducting amounts for costs, adjustments and a provision for pension payments associated with the sales, an amount representing the net gain of $220 million was paid to the Province pursuant to the requirements of the Hydro and Power Authority Privatization Act.

Income from discontinued operations of $4 million for these services for the respective periods to the dates of sale, as noted above, is shown on a net basis in the consolidated statement of operations. The operating results for the year ended March 31, 1988 have also been restated on a net basis. Revenues from the discontinued operations were $392 million for the year ended March 31, 1988 while expenses for the same period were $373 million. Revenues and expenses for the period to the respective dates of sale in fiscal 1989 have not been provided as they are not considered to provide meaningful information.

NOTE 8 FIXED ASSETS

As at March 31, 1988			As at March 31, 1989					
Composite Depreciation Rate (%)	Total Net Book Value		Fixed Assets in Service			Unfinished Construction*	Total Net Book Value	Composite Depreciation Rate (%)
			Original Cost	Accumulated Depreciation	Net Book Value			
1.57	$4,275	Generation and storage	$4,991	$ 897	$4,094	$ 88	4,182	1.57
2.41	1,827	Transmission	2,295	518	1,777	17	1,794	2.40
2.94	937	Transformation	1,291	377	914	15	929	2.93
3.81	976	Distribution	1,520	520	1,000	27	1,027	3.82
4.39	154	Buildings, furniture and equipment	324	134	190	6	196	4.86
6.32	72	Other properties	91	26	65	-	65	9.21
8.59	17	Service vehicles	56	41	15	-	15	8.50
4.05	35	Research and development	40	7	33	4	37	3.70
	$8,293	TOTAL	$10,608	$ 2,520	$8,088	$ 157	$8,245	

* Unfinished construction includes $84 million (1988 - $92 million) in deferred capital project costs mainly relating to the Peace Site C and Murphy-Keenleyside deferred capital projects.

NOTE 9 LONG-TERM DEBT

	As at March 31, 1988			As at March 31, 1989		
Maturing in:	U.S.(*)	Cdn.(*)	Total	U.S.(*)	Cdn.(*)	Total
1989	$ 427 (13.4)	$ 166 (7.8)	$ 593	$ -	$ -	$ -
1990	294 (14.0)	290 (10.3)	584	256 (14.6)	290 (10.3)	546
1991	36 (9.5)	111 (7.8)	147	-	111 (7.8)	111
1992	127 (6.8)	249 (7.1)	376	95 (5.8)	249 (7.1)	344
1993	281 (12.6)	164 (6.0)	445	249 (13.0)	164 (6.9)	413
1994	-	-	-	-	177 (7.1)	177
1 - 5 years	1,165 (12.5)	980 (8.1)	2,145	600 (12.5)	991 (8.1)	1,591
6 - 10 years	499 (10.4)	791 (8.2)	1,290	-	786 (8.5)	786
11 - 15 years	124 (10.3)	1,121 (9.7)	1,245	119 (10.3)	1,350 (9.9)	1,469
16 - 20 years	649 (8.8)	1,099 (11.2)	1,748	627 (8.8)	793 (11.7)	1,420
21 - 25 years	1,547 (14.3)	151 (13.5)	1,698	1,491 (14.3)	150 (13.5)	1,641
Bonds, notes and debentures	3,984 (12.3) (U.S. $3,204)	4,142 (9.6)	8,126	2,837 (12.6) (U.S. $2,355)	4,070 (9.7)	6,907
Less:						
Sinking funds	382 (U.S. $309)	674	1,056	388 (U.S. $325)	769	1,157
Term debenture	-	-	-	-	300	300
Repurchased debt	-	-	-	134 (U.S. $111)	-	134
Net bonds, notes and debentures	3,602 (U.S. $2,895)	3,468	7,070	2,315 (U.S. $1,919)	3,001	5,316
Revolving borrowing facility	-	612	612	-	1,458	1,458
Long-term debt	$3,602	$4,080	$7,682	$2,315	$4,459	$6,774

* Weighted average coupon rate.

B.C. Hydro's long-term debt comprises bonds, notes and debentures, almost all of which have annual sinking fund requirements, and revolving borrowings obtained under a borrowing agreement with the Province. Long-term debt is presented net of related sinking funds, B.C. Hydro debt repurchased from the market and a term debenture receivable which has been committed to debt repayments. The March 31, 1989 foreign exchange rate used by B.C. Hydro was 83.86 U.S. cents per Canadian dollar.

Repurchased Debt

Repurchased debt comprises B.C. Hydro bonds, notes and debentures purchased from the market but not cancelled or otherwise extinguished.

Revolving Borrowing Facility

Funds obtained under a borrowing agreement with the Province will be repaid either from the issue of bonds, notes or debentures or further revolving borrowings extending beyond the next fiscal year. They have, therefore, been classified as long-term debt. The borrowings under the agreement are unsecured, have an authorization limit of $2.0 billion and bear interest at prevailing money market rates. At March 31, 1989 these funds had a weighted average term to maturity of 116 days at an average coupon rate of 12.4% compared to 84 days and 8.7% as at March 31, 1988.

Extinguished Debt

During the year, B.C. Hydro purchased and cancelled U.S. $181 million of bonds. In addition, sufficient government guaranteed securities were deposited in an irrevocable trust to satisfy the scheduled interest and principal repayment requirements of U.S. $299 million in bonds. These obligations are considered extinguished for financial reporting purposes and, together with the related securities, have been removed from B.C. Hydro's consolidated balance sheet. The accounting loss of $80 million arising from these transactions has been included in finance charges.

In fiscal 1988, B.C. Hydro deposited sufficient securities of the Province in an irrevocable trust to satisfy the scheduled interest and principal repayment requirements of Cdn. $100 million in bonds. These obligations are considered extinguished for financial reporting purposes and, together with the related securities, have been removed from B.C. Hydro's consolidated balance sheet. The accounting gain of $18 million arising from this transaction has been included in finance charges.

Cash Requirements

Total maturity payments and sinking fund instalments on bonds, notes and debentures outstanding as at March 31, 1989, by year of payment are disclosed in the following table. U.S. cash requirements are shown in millions of U.S. dollars. At March 31, 1989 there were 114 Canadian dollar (1988 - 124) and 15 U.S. dollar (1988 - 21) debt issues outstanding.

Guarantee by the Province of British Columbia

B.C. Hydro's outstanding debt is either held or guaranteed as to principal, interest and premium, if any, by the Province.

Sinking Funds

Sinking funds are held by the Trustee, the Minister of Finance and Corporate Relations for the Province. Sinking fund income is recorded as a reduction of finance charges.

Sinking fund changes in the year comprised:

1988		1989
$ 102	Instalments	$ 130
98	Income reinvested	113
(123)	Surpluses recovered	-
77		243
(75)	Withdrawals - debt repayment	(103)
(100)	- debt extinguishment	(25)
(22)	Foreign exchange adjustments	(14)
$(120)	Total sinking fund changes	$ 101

Term Debenture

A term debenture has been issued to B.C. Hydro by B.C. Gas Inc. in part settlement of the sale of the Mainland Gas Service. B.C. Hydro has entered into a trust arrangement with the Province whereby the interest and principal payments from B.C. Gas Inc. are to be applied against B.C. Hydro's general indebtedness to the Province.

The term debenture bears interest at 10.75% per annum payable semi-annually and is repayable in four equal annual payments of $75 million on October 1 from 1990 to 1993. The debenture is secured by a first fixed mortgage on the assets of B.C. Gas Inc. and a guarantee from Inland Natural Gas Co. Ltd. B.C. Gas Inc. may repay the debenture at an earlier date.

	Sinking Funds		Net Debt Maturities*		Total	
	U.S.	Cdn.	U.S.	Cdn.	U.S.	Cdn.
1990	$ 26	$ 46	$ 165	$ 282	$ 191	$ 328
1991	26	45	-	90	26	135
1992	26	44	-	180	26	224
1993	23	43	105	108	128	151
1994	23	42	-	111	23	153
1990 - 1994	124	220	270	771	394	991
1995 - 1999	116	188	-	275	116	463
2000 - 2004	106	123	-	64	106	187
2005 - 2009	80	17	-	118	80	135
2010 - 2014	34	2	2	-	36	2
	$ 460	$ 550	$ 272	$1,228	$ 732	$1,778

* Net debt maturities are determined after deducting sinking funds estimated to be available at maturity. This estimate is based on assumed earnings of 10.2% on existing sinking fund investments and future sinking fund instalments.

None of the above cash requirements are considered current as at March 31, 1989 as management intends to finance the payments from the issue of bonds, notes or debentures or further revolving borrowings extending beyond the next fiscal year.

Hedged U.S. Dollar Debt

At March 31, 1989 U.S. $312 million (1988 - U.S. $315 million) of debt and future sinking-fund instalments was hedged with forward exchange contracts. A further U.S. $436 million (1988 - U.S. $309 million) of debt was hedged by the holding of U.S. dollar denominated securities in sinking funds and repurchased debt. As a result of these transactions, as at March 31, 1989 B.C. Hydro had a net foreign currency exposure in U.S. debt of U.S. $1,607 million (1988 - U.S. $2,580 million).

Redemption Provisions

Certain B.C. Hydro debt held by the Canada Pension Plan Investment Fund and by the Minister of Finance and Corporate Relations of the Province contains provisions allowing holders to redeem the debt prior to maturity, in whole or in part, subject to certain restrictions. At March 31, 1989 this debt amounted to $771 million (1988 - $752 million) net of sinking funds.

NOTE 10 PREFERRED FUNDING

In November 1988, the Province provided $235 million of term cumulative preferred funding to B.C. Hydro. The preferred funding is redeemable in November 2008. The Province is entitled to annual dividends at rates that approximate market borrowing rates. Payment of dividends, which are cumulative, may be deferred in any year by the Board of Directors.

NOTE 11 PENSION PLAN

Employees of B.C. Hydro contribute to a jointly-funded pension plan which provides a defined benefit pension based on years of membership service and highest five-year average pensionable earnings. A portion of the required contributions under the plan is applied to provide for annual cost-of-living increases (indexing) to pensioners. Both the basic contribution and the indexing contribution are matched by B.C. Hydro. In addition, in both fiscal 1989 and 1988 B.C. Hydro made special annual contributions of $4 million to fund past service pension costs and accrued deficits which arose in prior years from plan amendments and changes in actuarial assumptions.

Annual actuarial valuations are obtained to determine the present value of the plan liability for pension benefits accrued to the date of the valuation. These actuarial liabilities are compared with the average market-related value of the pension plan assets to determine whether a net pension surplus or deficit exists. Based upon an extrapolation from preliminary actuarial valuation results as at December 31, 1988, the estimated present value of accrued pension benefits was $785 million as at March 31, 1989 and the pension plan assets available for these benefits at that date amounted to $804 million, resulting in a surplus of $19 million.

As a result of the sale of businesses the pension plan will incur additional costs. These costs are the future indexing of vested pensions provided to employees of the sold businesses who will no longer contribute to the plan and the cost impact of the removal of funds by those employees of the sold businesses who have elected to withdraw their accrued pensions from the plan. The actuary has estimated that the maximum cost to the fund should not exceed $50 million. B.C. Hydro has paid $15 million into the pension fund, and a further $35 million is held in trust to be paid into the fund, if needed, upon the determination of the final cost to the plan.

NOTE 12 COMPARATIVE FIGURES

Certain of the fiscal 1988 comparative figures have been reclassified to conform with the current year's presentation.

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of
British Columbia Institute of Technology, and

To the Minister of Advanced Education and Job Training,
Province of British Columbia:

I have examined the balance sheet of British Columbia Institute of Technology as at March 31, 1989, the statement of revenue and expenditure and changes in fund balances, and the statements of revenue and of expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Institute as at March 31, 1989 and the results of its operations and the changes in its fund balances for the year then ended in accordance with accounting principles described in note 2 to the financial statements applied, on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 12, 1989

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

BALANCE SHEET

as at March 31, 1989

(thousands of dollars)

	Operating Fund	Special Purpose Fund	Ancillary Services Fund	Capital Fund	Trust Funds	Total	1988 Total
ASSETS							
Cash and Term Deposits (Note 8)	$24,559	$ 104	$ -	$ -	$254	$ 24,917	$ 5,697
Funds Held in Trust (Note 3)	-	-	-	2,326	-	2,326	3,602
Accounts Receivable							
-Province of British Columbia	328	-	-	-	-	328	183
-Other	1,475	-	-	-	-	1,475	1,213
Loans Receivable	-	16	-	-	-	16	18
Inventories (Note 4)	489	-	525	-	-	1,014	879
Prepaid Expenses	88	-	-	-	-	88	325
Bonds - at cost (Note 5)	-	-	-	-	291	291	291
Investment in Teaching Facilities at Associated Hospital (Note 6)				1,267		1,267	1,113
Land, Buildings and Equipment (Notes 7 and 10)	-	-	-	72,896	-	72,896	68,454
Interfund Advances	(17,920)	9,415	(525)	8,580	450	-	-
	$ 9,019	$9,535	$ -	$85,069	$995	$104,618	$81,775
LIABILITIES AND FUND BALANCES							
Accounts Payable and Accrued Liabilities	$ 6,206	$ -	$ -	$ -	$ -	$ 6,206	$ 4,343
Deferred Revenue	2,239	-	-	-	-	2,239	2,065
Short-Term Borrowings (Note 8)	-	-	-	2,840	-	2,840	2,690
Long-Term Debt (Note 9)	-	-	-	21,561	-	21,561	21,461
Mortgage Payable (Note 10)	-	-	-	2,475	-	2,475	2,481
Net Investment in Land, Buildings and Equipment (Note 11)	-	-	-	47,091	-	47,091	43,117
Fund Balances	574	9,535	-	11,102	995	22,206	5,618
	$ 9,019	$9,535	$ -	$85,069	$995	$104,618	$81,775

Approved:

E. A. Taylor
Chairman, Board of Governors

Clayton E. McKinley

Clayton E. McKinley, C.A.
Vice President, Finance

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

STATEMENT OF REVENUE AND EXPENDITURE AND CHANGES IN FUND BALANCES

for the year ended March 31, 1989

(thousands of dollars)

	Operating Fund	Special Purpose Fund	Ancillary Services Fund	Capital Fund	Trust Funds	Total	1988 Total
Revenue	$76,421	$8,436	$3,883	$16,199	$ 670	$105,609	$87,484
Expenditure	73,924	2,318	3,557	9,149	307	89,255	87,634
Excess (Deficiency) of Revenue over Expenditure	2,497	6,118	326	7,050	363	16,354	(150)
Other Item (Note 3)	-	-	-	234	-	234	3,602
Fund Balances							
Beginning of Year	(862)	2,814	-	2,624	1,042	5,618	2,166
Interfund Transfers (Note 12)	(1,061)	603	(326)	1,194	(410)	-	-
Fund Balances, End of Year	$ 574	$9,535	$ -	$11,102	$ 995	$ 22,206	$ 5,618

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

STATEMENT OF REVENUE

for the year ended March 31, 1989

(thousands of dollars)

	Operating Fund	Special Purpose Fund	Ancillary Services Fund	Capital Fund	Trust Funds	Total	1988 Total
REVENUE							
Province of British Columbia Grants							
Operating	$58,255	$6,277	$ -	$ -	$ -	$ 64,532	$56,405
Debt Service	-	-	-	421	-	421	768
Capital	-	-	-	9,715	-	9,715	2,109
Debenture Payment	-	-	-	3,594	-	3,594	3,320
Miscellaneous	-	-	-	-	146	146	-
Tuition Fees	13,563	531	-	-	-	14,094	12,458
Gifts and Donations	-	99	-	-	376	475	514
Sales and Rentals							
Bookstore	-	-	2,186	-	-	2,186	2,057
Campus Food Services	-	-	806	-	-	806	799
Residences	-	-	891	-	-	891	976
Investment Income	341	163	-	421	144	1,069	764
Recoveries							
Food Training Supplies	1,794	-	-	-	-	1,794	2,169
Industry Services	757	619	-	-	-	1,376	1,170
Miscellaneous	926	579	-	59	-	1,564	1,902
Other Income	785	168	-	-	4	957	848
Capital Funding (Note 2a)	-	-	-	1,989	-	1,989	1,225
TOTAL	$76,421	$8,436	$3,883	$16,199	$670	$105,609	$87,484

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

STATEMENT OF EXPENDITURE

for the year ended March 31, 1989

(thousands of dollars)

EXPENDITURE	Operating Fund	Special Purpose Fund	Ancillary Services Fund	Capital Fund	Trust Funds	Total	1988 Total
Salaries and Wages	$50,738	$1,388	$ 775	$ -	$ 1	$52,902	$50,731
Employee Benefits	6,773	121	115	-	-	7,009	6,620
Interest and Bank Charges	165	-	365	99	-	629	640
Insurance	49	-	-	-	-	49	35
Postage and Delivery	359	1	5	-	-	365	338
Printing and Advertising	769	57	125	-	-	951	1,010
Professional Fees	573	81	-	4	-	658	489
Rentals and Maintenance							
Facilities	704	3	7	64	-	778	861
Equipment	1,925	6	18	36	-	1,985	2,818
Supplies and Contract Services	8,303	155	195	31	10	8,694	9,329
Travel and Training	874	153	5	-	6	1,038	746
Utilities and Communications	2,248	7	108	-	-	2,363	2,344
Cost of Sales	-	-	1,831	-	-	1,831	1,708
Buildings and Improvements	-	-	-	1,334	-	1,334	1,090
Debenture Payments	-	-	-	3,939	-	3,939	3,559
Expendable Equipment	42	-	-	5	-	47	276
Loan Repayments	-	100	6	322	-	428	738
Major Equipment	-	-	-	3,315	-	3,315	3,248
Student Awards	67	32	-	-	286	385	336
Other Expenditures	335	214	2	-	4	555	718
TOTAL	$73,924	$2,318	$3,557	$9,149	$307	$89,255	$87,634

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1989

1. The Institute

The British Columbia Institute of Technology is an agent of the Crown and operates under the Institute of Technology Act, R.S.B.C. 1979. The Act is administered by the Minister of Advanced Education and Job Training.

The purpose of the Institute is to provide courses of instruction in technological and vocational fields.

The Institute receives a substantial percentage of its revenues from the Province of British Columbia. The Institute also enters into transactions with the Province of British Columbia and certain Crown corporations, predominantly under prevailing trade terms.

2. Significant Accounting Policies

a) General

These financial statements have been prepared in accordance with the basis of accounting that is appropriate considering the nature and purpose of the Institute. The Institute has adopted the following accounting policies:-

i) Fund accounting procedures are followed.
ii) Land, buildings and equipment expenditures are recorded on the Statement of Expenditure in the year in which they are incurred. These expenditures represent capital assets, which are recorded at cost on the Balance Sheet. Net Investment in land, buildings and equipment is recorded as funds are expended to acquire these assets or to repay loans incurred for such transactions.
iii) Capital lease payments are recorded as expenditures when made. Capital leases are not recorded as assets.
iv) No provision is made for depreciation on buildings and equipment.
v) Accrual basis of accounting is followed except that sick leave credits, vacation pay for regular employees and retirement benefits are not accrued. Also, no provision is made for accrued interest on long-term debt.
vi) Debenture and mortgage principal payments are recorded as expenditures when made.
vii) Books and periodicals for the library are charged as an expense in the year acquired.
viii) Capital funding represents funding obtained during the year under various Capital Project Certificates approved by the Province of British Columbia. This funding is used to finance the acquisition of certain capital assets.

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1989

2. Significant Accounting Policies (Continued)

b) Fund Accounting

Available resources and their related expenditures are accounted for in separate funds in accordance with objectives specified by donors, limitations and restrictions imposed by sources outside the Institute, and determinations made by the Board of Governors. In the financial statements, funds with similar characteristics have been combined into major fund divisions which are described below:

i) Operating - revenue and expenditure relating to the general operation of the Institute, including courses which are specifically approved and specially funded by the Province of British Columbia.

ii) Special Purpose - revenue and expenditure relating to specific projects which are undertaken by the Institute and specially funded by donors, governments or appropriations from the Operating Fund.

iii) Ancillary Services - revenue and expenditure relating to the Bookstore, Campus Food Services and Residence operations. Ancillary Services are only charged direct operating costs.

iv) Capital - revenue and expenditure applicable to the acquisition of capital assets and the servicing of related debt.

v) Trust - revenue and expenditure authorized and directed under trust arrangements or donated for the provision of student financial assistance and for acquisition of equipment.

3. Funds Held in Trust

The Redford House Student Residence was sold for $3,400,000 in July 1987. The sale proceeds and interest earned thereon are held in trust, and may be released to the Institute subject to the express written approval by the Minister of Finance and Corporate Relations and the Minister of Advanced Education and Job Training. On May 13, 1988, $1,500,000 plus interest of $10,537 was released to the Institute. Interest earned on the Funds Held in Trust amounts to $234,203 during the year.

4. Inventories

Inventories are recorded at the lower of cost and net realizable value.

	1989	1988
	(thousands of dollars)	
Operating Fund		
General Supplies	$ 383	$308
Food Supplies	106	100
Ancillary Services Fund		
Bookstore	525	471
	$1,014	$879

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1989

5. Bonds

Interest is earned at 11.75% per annum on the principal amount of $310,000 (market value $337,528; 1988 - $348,750). These bonds mature February 1, 2003.

6. Investment in Teaching Facilities at Associated Hospital

The investment represents expenditures made by the Institute for the construction of teaching facilities at St. Paul's Hospital. As the Institute has no legal title to these facilities, this amount is amortized by an amount equal to the annual sinking fund expenditure to retire the related debenture payable.

	1989	1988
	(thousands of	dollars)
Total Expenditures	$1,391	$1,201
Accumulated Amortization	124	88
	$1,267	$1,113

7. Land, Buildings and Equipment

	1989	1988
	(thousands of	dollars)
Land and Buildings	$43,433	$42,226
Equipment	29,463	26,228
	$72,896	$68,454

A Crown Grant of campus lands and premises made to the Institute by the Province of British Columbia is included in land and buildings at the nominal value of $1.

Equipment includes donated and transferred items which are recorded at the nominal value of $1.

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1989

8. Short-Term Borrowings

	1989	1988
	(thousands of dollars)	
The bank loan is payable on demand and is to be repaid out of future rental income from student residences. This loan is secured by a term deposit of the same amount.	$1,200	$1,300
Other bank borrowings under Capital Project Certificates of Approval are to be repaid out of proceeds from debenture issues or by grants from the Province of British Columbia. The Province guarantees the payment of principal and interest owing.	1,640	1,390
	$2,840	$2,690

9. Long-Term Debt

Long-term debt consists of debentures issued to the British Columbia Educational Institutions Capital Financing Authority. The proceeds from the debentures are used to retire short-term borrowings.

Terms and amounts are as follows:

Certificate Number	Maturity Date	Rate	Principal	Accumulated Sinking Fund	Balance March 31	Annual Payments
				(thousands of dollars)		
AB2	June 20, 1993	11.75%	$ 602	$ 275	$ 327	$ 112
AB6	June 20, 1993	11.75%	371	169	202	69
GG7	Nov. 09, 1999	10.68%	1,200	423	777	158
GG11	June 10, 2000	12.01%	1,000	310	690	145
GG14	Oct. 10, 2000	12.50%	2,000	594	1,406	299
GG26	Mar. 10, 2002	16.10%	1,926	404	1,522	352
GG28	May 10, 2002	15.25%	1,948	360	1,588	340
GG38	May 02, 2003	11.53%	2,496	366	2,130	342
GG40	July 04, 2003	11.37%	4,000	576	3,424	542
GG50	Nov. 02, 2004	12.96%	1,500	158	1,342	227
GG51	Jan. 04, 2005	12.08%	3,100	320	2,780	442
GG55	Aug. 08, 2006	9.50%	1,210	59	1,151	141
GG57	May 08, 2007	9.13%	2,800	67	2,733	317
GG58	July 10, 2007	9.83%	460	11	449	55
GG60	Apr. 08, 2008	9.62%	500	-	500	59
GG62	June 10, 2008	10.31%	540	-	540	67
			$25,653	$4,092	$21,561	$3,667

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATMENTS

for the year ended March 31, 1989

9. Long-Term Debt (Continued)

Annual payments include interest and sinking fund installments and are to be paid to the British Columbia Educational Institutions Capital Financing Authority from grants received from the Province of British Columbia. The sinking fund installments are held and invested by the Authority to provide for the retirement of the debt. The debentures can be recalled by the Chairman of the British Columbia Educational Institutions Capital Financing Authority by giving not less than five (5) months' notice in writing.

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on the debentures.

10. Mortgage Payable

A certain portion of the student residences is financed by a 9.50% fixed rate mortgage, repayable at $19,721 (principal and interest) per month for the remaining term of the mortgage maturing August, 2028. The mortgage is secured by a charge against that portion of the residences.

11. Net Investment in Land, Buildings and Equipment

	1989	1988
	(thousands of dollars)	
Balance, Beginning of Year	$43,117	$39,097
Acquisitions for Year	2,740	3,180
Repayment of Capital Borrowings	1,332	1,469
Disposals	(98)	(629)
Balance, End of Year	$47,091	$43,117

12. Interfund Transfers

Interfund transfers consist of the following:

	Operating Fund	Special Purpose Fund	Ancillary Services Fund	Capital Fund	Trust Funds
		(thousands of dollars)			
Capital Equipment Purchases	$ (673)	$(383)	$ -	$1,098	$ (42)
Appropriations	(563)	840	(5)	96	(368)
Ancillary Profit Transfers	175	146	(321)	-	-
	$(1,061)	$ 603	$(326)	$1,194	$(410)

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1989

13. Student Aid Endowment Fund

The Institute has an endowment fund of $460,000 with the Vancouver Foundation. This fund is a permanent fund with the Foundation which provides income for scholarships, bursaries and other student aid at the Institute. The fund is not under Institute ownership or control. The Institute had recorded its contributions to the fund as expenditures.

The Institute received amounts totalling $42,050 (1988 - $41,480) as income from the fund during the year.

SCHEDULE 1

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

(PREPARED WITHOUT AUDIT)

ANCILLARY SERVICES FUND

SCHEDULE OF REVENUE AND EXPENDITURE AND CHANGES IN FUND BALANCES

for the year ended March 31, 1989

(thousands of dollars)

	Bookstore		Campus Food Services		Residences		Total	
	1989	1988	1989	1988	1989	1988	1989	1988
REVENUE								
Sales and Rents	$2,186	$2,057	$806	$799	$891	$976	$3,883	$3,832
EXPENDITURE								
Salaries and Wages	248	228	436	458	91	195	775	881
Employee Benefits	36	34	65	69	14	22	115	125
Cost of Sales	1,626	1,544	205	163	-	1	1,831	1,708
Interest and Bank Charges	-	-	-	-	365	346	365	346
Postage and Delivery	5	11	-	-	-	-	5	11
Printing and Advertising	117	82	2	3	6	5	125	90
Rentals and Maintenance								
Facilities	-	-	1	-	6	13	7	13
Equipment	-	1	4	3	14	11	18	15
Supplies and Contract Services	8	21	54	61	133	167	195	249
Travel and Training	3	3	-	1	2	1	5	5
Utilities and Communications	5	7	1	-	102	110	108	117
Loan Repayments	-	-	-	-	6	5	6	5
Other Expenditures	-	4	1	-	1	9	2	13
	$2,048	$1,935	$769	$758	$740	$885	$3,557	$3,578
Excess of Revenue over Expenditure	138	122	37	41	151	91	326	254
Fund Balances, Beginning of Year	-	-	-	-	-	-	-	-
Interfund Transfers (Note 12)	(138)	(122)	(37)	(41)	(151)	(91)	(326)	(254)
Fund Balances, End of Year	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

BALANCE SHEET AS AT MARCH 31, 1989

(unaudited)

ASSETS

	1989	1988
CURRENT ASSETS		
Cash	$ 3,937,957	$ 6,658,375
Accounts receivable	2,974,743	2,473,111
Inventories	58,008,311	58,985,578
	64,921,011	68,117,064
FIXED ASSETS, at cost (note 3)	39,630,778	38,452,907
Less accumulated depreciation	31,189,710	28,970,397
	8,441,068	9,482,510
	$ 73,362,079	$ 77,599,574

LIABILITIES

	1989	1988
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$ 58,963,023	$ 51,952,570
PROVINCE OF BRITISH COLUMBIA		
Advance	14,399,056	25,647,004
	$ 73,362,079	$ 77,599,574

Commitments and Contingencies (notes 5 & 6)

The accompanying notes and the Schedule are an integral part of these financial statements.

Approved By:

General Manager

Director of Finance

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

STATEMENT OF INCOME FOR THE YEAR ENDED MARCH 31, 1989

(unaudited)

	1989	1988
SALES (note 4)	$1,234,107,064	$1,223,353,633
COST OF MERCHANDISE SOLD	692,321,887	675,760,213
	541,785,177	547,593,420
OPERATING EXPENSES (Schedule)	131,149,650	128,147,675
	410,635,527	419,445,745
OTHER INCOME	4,578,468	3,850,519
NET INCOME	$ 415,213,995	$ 423,296,264

STATEMENT OF CHANGES IN PROVINCE OF BRITISH COLUMBIA ADVANCE FOR THE YEAR ENDED MARCH 31, 1989

	1989	1988
Balance at beginning of year	$ 25,647,004	$ 28,238,314
Net Income	415,213,995	423,296,264
Cash payments to Provincial Treasury	(426,461,943)	(425,887,574)
BALANCE AT END OF YEAR	$ 14,399,056	$ 25,647,004

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31, 1989

(unaudited)

	1989	1988
CASH PROVIDED BY OPERATIONS		
Net Income	$ 415,213,995	$423,296,264
Amounts charged against income not requiring an outlay of cash:		
Depreciation	2,797,709	2,969,293
Gain on disposal of fixed assets	(151,693)	(228,273)
Decrease (Increase) in accounts receivable	(501,632)	138,640
Decrease (Increase) in inventory	977,267	(6,253,218)
Increase in accounts payable	7,010,453	7,372,252
	425,346,099	427,294,958
CASH PAYMENTS TO PROVINCIAL TREASURY	(426,461,943)	(425,887,574)
	$ (1,115,844)	$ 1,407,384
CASH USED FOR INVESTMENT IN FIXED ASSETS		
Acquisition of fixed assets	$ (1,756,267)	$ (1,243,417)
Proceeds on Disposal	151,693	246,056
	(1,604,574)	(997,361)
INCREASE (DECREASE) IN CASH	(2,720,418)	410,023
CASH AT BEGINNING OF YEAR	6,658,375	6,248,352
CASH AT END OF YEAR	$ 3,937,957	$ 6,658,375

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

(unaudited)

1. STATUS OF THE BRANCH

The Liquor Distribution Branch obtains its authority for operation from the Liquor Distribution Act which was administered by the Ministry of Labour and Consumer Services. As stated in Section 2 of this Act, the Branch has the sole right to purchase both in and out of the Province liquor for resale and reuse in the Province in accordance with the provisions of the Importation of Intoxicating Liquors Act (Canada).

2. SIGNIFICANT ACCOUNTING POLICIES

As prescribed by Section 18 of the Liquor Distribution Act, the financial statements of the Branch are prepared in accordance with generally accepted accounting principles.

The financial transactions of the Branch, after adjustments for differences in accounting policies from those of the Government, are included in the Combined Financial Statements of the Government of the Province of British Columbia.

Significant accounting policies followed in the preparation of these financial statements are:

a) Inventories are valued at the latest landed cost which is equal to or less than the net realizable value.

b) Fixed assets are depreciated on a straight line basis as follows:

Buildings	- 7 1/2% per annum
Leasehold Improvements	- a minimum of 10% per annum or a rate sufficient to write off the cost over the remaining life of the respective lease.
Furniture, Fixtures, Vehicles & Equipment	- 25% per annum.

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

(unaudited)

3. FIXED ASSETS

	1989		1988	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Land	$ 1,121,657	$ -	$ 1,121,657	$ -
Buildings	11,376,424	8,360,158	11,208,643	7,759,281
Leasehold Improvements	4,640,248	3,848,566	4,640,248	3,536,657
Furniture, Fixtures, Vehicles & Equipment	22,492,449	18,980,986	21,482,359	17,674,459
	39,630,778	31,189,710	38,452,907	28,970,397
NET BOOK VALUE	$ 8,441,068		$ 9,482,510	

4. SALES

The Branch is responsible for sales of liquor in the Province. The majority of liquor is sold by the Branch itself; however, the Branch has authorized manufacturers in certain situations to sell directly to licensees and consumers. Total sales of liquor are as follows:

	1989	1988
Total Branch sales	$1,234,107,064	$1,223,353,633
Less non-alcoholic products	582,817	582,589
	$1,233,524,247	$1,222,771,044
Other authorized sales not included in these financial statements:		
Brew pubs	237,470	266,948
Estate wineries	3,183,000	2,462,194
	3,420,470	2,729,142
TOTAL SALES OF LIQUOR IN THE PROVINCE	$1,236,944,717	$1,225,500,186

Since the fall of 1977, the Branch has authorized the brewers' agent to sell directly to licensees, licensee retail stores and agency stores. This arrangement ceased on January 31, 1989 and the sales through the brewers' agent are now processed as Branch sales. These sales for the first ten months of this year and all of last year have been reclassified and the margin on these sales previously reported as Provincial Malt Levy has been reclassified accordingly. The Branch has also authorized brew pubs to manufacture and sell directly to the public. The margin on these sales was previously reported as Provincial Malt Levy and has now been reclassified as other income.

The Branch has agreements with estate wineries which allow them to sell directly to the public, licensed establishments and licensee retail stores. Proceeds from the estate winery on-site sales accrue solely to the estate operator. Up to November 30, 1988, the Branch received 5% of retail value of off-site estate winery agency store sales which is included in other income. After November 30, 1988, the estate operator retained the total proceeds of all sales.

Total sales of liquor in the Province do not include subsequent resale by licensed establishments, licensee retail stores and agency stores.

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

(unaudited)

5. COMMITMENTS

a) Federal Taxes

The Branch maintains inventory in its bonded warehouse for which federal taxes have neither been paid nor recorded in these financial statements. As at March 31, 1989, the future liability for these taxes approximates $6,000,000. These taxes are payable when inventory is shipped from the bonded warehouse.

b) Lease Premises

Total commitments as at March 31, 1989 for lease of premises are as follows:

Year ended March 31,	1990	$ 9,530,000
	1991	8,343,000
	1992	7,034,000
	1993	6,010,000
	1994	4,949,000
Subsequent years		14,749,000
TOTAL		$50,615,000

6. CONTINGENCIES

Agents' Stocking Program

The Branch has authorized suppliers' agents to import and warehouse liquor for subsequent resale to the Branch. Under this arrangement, the Branch has a contractual obligation to purchase all inventories held by the agent should he opt out of the program. As at March 31,1989, the value of agents' inventories totals approximately $23,000,000 and the future liability for federal taxes thereon is $12,000,000.

Employee Sick Bank

Prior to January, 1978, eligible employees accrued 1.25 days per month towards an employee sick bank. The accumulated unused banked hours are paid at 50% only on retirement. The sick bank liability as at March 31, 1989 is approximately $2,000,000.

7. SUPERANNUATION FUND

The Liquor Distribution Branch is an approved employer under the Pension (Public Service) Act. Eligible employees of the Branch contribute to the Public Service Superannuation Fund at a rate of 4.25% of pensionable salary up to the year's maximum pensionable earnings as defined in the Canada Pension Plan and at a rate of 5.75% of pensionable salary in excess of the year's maximum pensionable earnings. An additional 1.25% of pensionable salary is deducted and used to finance the payment of inflation adjustment supplements. In addition to matching the employees' contributions, the Branch contributes an additional 2.5% of pensionable salary for basic pension benefits.

An actuarial evaluation of the Public Service Superannuation Fund was made at March 31, 1987. Details of the unfunded liability are described in the Public Service Superannuation Fund financial statements included in the Public Accounts. The portion of the unfunded liability attributable to the Liquor Distribution Branch was not determined by the actuary.

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

(unaudited)

8. COMPARATIVE FIGURES

Certain comparative figures for the previous year have been reclassified to conform with the March 31, 1989 financial statement presentation.

Schedule

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

OPERATING EXPENSES FOR THE YEAR ENDED MARCH 31, 1989

(unaudited)

	Warehouse	Retail Store	Administration	1989 Total	1988 Total
Salaries and Wages	$ 5,070,775	$ 50,276,453	$ 10,413,565	$ 65,760,793	$ 68,348,061
Superannuation	381,553	3,808,961	759,839	4,950,353	4,751,486
Unemployment Insurance	131,779	1,315,518	262,429	1,709,726	1,834,132
Dental and Extended Health	89,238	890,839	177,711	1,157,788	1,272,956
Canada Pension	88,050	878,985	175,347	1,142,382	1,070,398
Workers' Compensation Board	86,263	861,140	171,787	1,119,190	884,072
B.C. Medical	86,122	859,731	171,506	1,117,359	825,270
Long Term Disability	32,554	324,977	64,829	422,360	433,534
Group Insurance	18,100	180,685	36,046	234,831	237,235
Staff Benefits	3,439	9,117	168,899	181,455	59,763
Commissions	-	4,626,447	11,616,864	16,243,311	12,505,951
Rents	258,735	11,712,631	271,410	12,242,776	11,091,483
Data Processing	-	-	5,493,978	5,493,978	5,499,946
Freight to Stores	-	3,513,653	-	3,513,653	3,555,489
Depreciation	491,689	1,282,662	1,023,358	2,797,709	2,969,293
Sundries	127,841	850,375	1,083,214	2,061,430	1,588,461
Repairs and Maintenance	97,079	1,011,268	806,942	1,915,289	1,821,881
Light, Water and Fuel	99,581	1,430,665	397,867	1,928,113	1,873,086
Printing, Stationery and Postage	10,590	66,905	1,441,495	1,518,990	1,626,768
Store Wrapping Supplies	-	1,280,972	-	1,280,972	1,185,410
Janitorial and Scavenging	27,776	847,149	260,759	1,135,684	1,083,767
Travelling	20,908	200,827	810,177	1,031,912	1,145,558
Telephone and Telegraph	13,663	194,018	706,086	913,767	984,589
Armoured Car Service	-	-	510,978	510,978	689,236
Property Charges	407,200	93,780	-	500,980	444,392
Warehouse Equipment Costs	257,814	-	-	257,814	358,715
Bank Charges	-	-	6,057	6,057	6,743
	$ 7,800,749	$ 86,517,758	$ 36,831,143	$ 131,149,650	$128,147,675

Thorne Ernst & Whinney
Chartered Accountants

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BRITISH COLUMBIA LOTTERY CORPORATION

AUDITORS' REPORT

To the Directors of the British Columbia Lottery Corporation

We have examined the consolidated balance sheet of the British Columbia Lottery Corporation as at March 31, 1989, and the consolidated statements of income, changes in amounts due to the Province of British Columbia, and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1989, and the results of its operations, and the changes in the amounts due to the Province of British Columbia, and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Thorne Ernst & Whinney
Chartered Accountants

June 2, 1989

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1989

CONSOLIDATED BALANCE SHEET

(in thousands of dollars)

Assets	1989	1988
Cash		
Prize funds	$ 24,201	$ 14,479
Other	7,712	10,364
Receivables (note 3)	8,787	3,769
Prepaid expenses	2,186	1,690
Fixed assets (note 4)	2,270	7,265
	$ 45,156	$ 37,567

Liabilities		
Prizes payable	$ 24,201	$ 14,479
Payable to Interprovincial Lottery Corporation	652	903
Accounts payable & accrued liabilities	5,309	3,581
Deferred revenue	7,245	5,264
Due to Province of British Columbia	7,749	13,340
Share capital (note 5)	-	-
	$ 45,156	$ 37,567

APPROVED:

Director

Director

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1989

CONSOLIDATED STATEMENT OF CHANGES IN AMOUNTS DUE TO PROVINCE OF BRITISH COLUMBIA

(in thousands of dollars)

Net Income	1988/89	1987/88
Balance, beginning of year	$ 13,340	$ 13,227
Net income	194,535	174,137
	207,875	187,364
Payments to Province of British Columbia during the year	195,236	166,473
Allocation of income to Government of Canada	4,890	7,551
	200,126	174,024
Balance, end of year	$ 7,749	$ 13,340

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1989

CONSOLIDATED STATEMENT OF INCOME

(in thousands of dollars)

	1988/89	1987/88
Lottery sales (note 6)	$ 524,230	$ 469,639
Direct expenses		
Prizes	$ 247,650	$ 216,267
Retailer commissions	28,797	25,628
	276,447	241,895
Sales less direct expenses	247,783	227,744
Operating expenses		
Data processing & network	11,689	10,924
Depreciation	4,995	10,956
Ticket printing	9,719	9,133
Bingo paper	3,140	2,589
Advertising, draws & promotions	10,940	7,985
Sales & distribution	7,227	6,833
Administration	5,538	5,187
	53,248	53,607
Net income	$ 194,535	$ 174,137
Allocation of net income:		
Government of Canada (note 7)	$ 4,890	$ 7,551
Province of British Columbia	189,645	166,586
	$ 194,535	$ 174,137

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1989

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

(in thousands of dollars)

	1988/89	1987/88
Cash Provided By (used for)		
Operations		
Net Income	$ 194,535	$ 174,137
Depreciation	4,995	10,956
Cash provided by operations	199,530	185,093
Change in net trade balances	(3,541)	(3,620)
Decrease in prepaid expenses	(496)	1,193
Increase in prizes payable	9,722	5,188
Increase in deferred revenue	1,981	1,315
	$ 207,196	$ 189,169
Financing:		
Payments to Province of British Columbia	(195,236)	(166,473)
Payments to Government of Canada	(4,890)	(8,526)
	$(200,126)	$(174,999)
Investments:		
Acquisition of fixed assets	-	(1,009)
	-	(1,009)
Increase in Cash	7,070	13,161
Cash at Beginning of Year	24,843	11,682
Cash at End of Year	$ 31,913	$ 24,843

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1989

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(in thousands of dollars)

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1. Nature of the Corporation

The British Columbia Lottery Corporation was incorporated pursuant to the Company Act of British Columbia on October 25, 1984.

The Province has designated the Corporation as the authority to conduct and manage lottery games within British Columbia and to co-operate in the conduct and marketing of national and regional games with other Provinces of Canada.

The EXPRESS, Instant, LOTTO B.C., BC KENO, EXTRA, PUNTO and Breakopen games are conducted solely by the Corporation in the Province of British Columbia. In addition the Corporation is the sole distributor of Bingo paper in the Province of British Columbia.

The Corporation is the regional marketing organization for the PROVINCIAL, $20 GAME, SUPER LOTO AND LOTTO 6/49 games in British Columbia. These games are joint undertakings by all provinces acting through the Interprovincial Lottery Corporation. The Interprovincial Lottery Corporation is incorporated under the Canada Business Corporations Act, and it's shares are held by Her Majesty The Queen in right of the respective provinces.

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2. Significant Accounting Policies:

The financial statements of the Corporation have been prepared in accordance with generally accepted accounting principles.

A. Consolidation

The consolidated financial statements include B.C. Lottotech International Inc., a wholly owned subisidiary of the British Columbia Lottery Corporation.

B. Capital Purchases

The Corporation's policy on capital purchases is that any major purchase which has a future useful life beyond the current year and which will materially affect income in the year purchased, will be capitalized. These purchases include the cost of leasehold improvements, renovations and furniture of the Corporation's offices in Kamloops, BRITISH COLUMBIA LOTTERY CORPORATIO'

MARCH 31, 1989

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(continued)

2. Significant Accounting Policies (continued):

Richmond, and Victoria, major computer equipment purchases, all on-line gaming terminals, and all components of the Corporation's sign and fixture program for placement at the on-line game retailers' locations.

The Corporation's capital assets are recorded at their original cost and are depreciated on a straight-line basis according to their estimated useful lives, as follows:

Leasehold improvements	5 years
Furniture & equipment	5 years
Computer equipment	3 years
On-line gaming terminals	3 years
Signs & Fixtures:	
Computer	3 years
Non-computer	5 years

C. Free Tickets

Sales are reduced by the retail value of free tickets redeemed by the retailers.

D. Deferred Revenue and Expenses

Revenue and expenses relating to draws held during the year ended March 31, 1989 are included in the statement of income on an accrual basis. Receipts from the sale of lottery tickets related to draws held subsequent to March 31, 1989 have been recorded as deferred revenue. Retailer commissions on these sales have been recorded as prepaid expenses.

E. Prize Expenses

The Corporation provides for prize expenses at approximately 50% of sales for all British Columbia games.

The prize liability accounts reflect expected prize payouts.

All unclaimed prizes from British Columbia lottery games are retained in a prize fund for one year from the announced date of the draw. Unclaimed prizes remaining after the one year claiming period are used for bonus prizes and bonus draw promotions in subsequent draws.

Prize expenses for Interprovincial Lottery Corporation games is British Columbia's proportionate share of prizes based on the number of tickets sold.

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1989

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(continued)

3. Receivables

	1988/89	1987/88
Retailers	$ 7,839	$ 2,670
Other	948	1,099
	$ 8,787	$ 3,769

4. Fixed Assets

	Cost	Accumulated Depreciation	Net 1989	Net 1988
On-line gaming terminals	$ 15,119	$ 15,119	$ -	$ 692
Central system computer hardware	8,386	8,386	-	440
Leasehold improvements	8,283	6,602	1,681	3,811
Furniture & equipment	2,744	2,155	589	1,143
Signs & fixtures	2,858	2,858	-	1,179
	$ 37,390	$ 35,120	$ 2,270	$ 7,265

5. Share Capital

Authorized: 10,000 common shares without par value
Issued: 1 common share for $1.00

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1989

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(continued)

6. Lottery Sales

	1988/89	1987/88
Nationwide Games		
Lotto 6/49	$ 279,511	$ 257,599
Super Loto	1,924	17,649
Provincial	22,652	19,350
$20 game	15,496	-
	$ 319,583	$ 294,598
British Columbia Games		
Extra	18,853	-
Punto	422	-
BC Keno	20,352	29,951
Express	5,784	7,052
Lotto B.C.	10,764	10,940
Instant	117,886	104,195
	174,061	152,138
Breakopen	26,878	19,421
Bingo	3,708	3,482
	$ 204,647	$ 175,041
Total	$ 524,230	$ 469,639

7. Payments to Government of Canada

The Interprovincial Lottery Corporation makes inflation adjusted payments to the Government of Canada as a result of an agreement between the provincial governments and the Government of Canada on the withdrawal of the Government of Canada from the lottery field. The Corporation remits British Columbia's share of the above payments to the Interprovincial Lottery Corporation. Payments under this agreement are estimated to be $ 5,040,000 for the year ended March 31, 1990.

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1989

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(continued)

8. Interprovincial Lottery Corporation Expenses and Interest Revenue

The Corporation's share of the Interprovincial Lottery Corporation's operating expenses and interest revenues are reflected in these financial statements. Net income recorded from the Interprovincial Lottery Corporation was $235,000 for the year ended March 31, 1989 ($399,000; 1988).

9. Lease Obligations

Long-term office space leases will expire as follows:

Kamloops	1994
Richmond	1995
Victoria	1994

Minimum annual rental payments for the next five years are:

1989-1990	$823
1990-1991	$865
1991-1992	$865
1992-1993	$865
1993-1994	$865
1994 and subsequent	$795

10. Pension Plan

The market value of pension plan assets is approximately $ 3,186,000 and estimated liabilities are approximately $ 2,886,000.

B.C. PAVILION CORPORATION

Thorne Ernst & Whinney
Chartered Accountants

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File Ref.

AUDITORS' REPORT

To the Shareholder of
B.C. Pavilion Corporation

We have examined the balance sheet of B.C. Pavilion Corporation as at March 31, 1989 and the statements of revenue and expenditures, changes in financial position and contributed surplus for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Thorne Ernst + Whinney

May 19, 1989

Member of
Ernst & Whinney
International

B.C. PAVILION CORPORATION

BALANCE SHEET

	March 31	
	1989	1988
ASSETS		
CURRENT ASSETS		
Cash and term deposits	$ 4,388,763	$ 3,444,804
Accounts receivable	2,752,911	2,595,149
Supplies inventory	89,518	82,662
Prepaid expenses	317,563	302,563
	7,548,755	6,425,178
FIXED ASSETS (note 3)	155,588,612	158,896,821
	$163,137,367	$165,321,999
LIABILITIES AND SHAREHOLDER'S EQUITY		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities (note 4)	$ 4,414,923	$ 3,652,216
Deposits and deferred revenue	1,906,817	1,793,588
	6,321,740	5,445,804
DEFERRED GOVERNMENT CONTRIBUTIONS (note 5)	1,160,475	1,097,471
	7,482,215	6,543,275
SHAREHOLDER'S EQUITY		
Share capital (note 6)	1	1
Contributed surplus	155,655,151	158,778,723
	155,655,152	158,778,724
	$163,137,367	$165,321,999

CONTINGENT LIABILITY (note 7)
COMMITMENTS (note 8)
SUBSEQUENT EVENT (note 11)

APPROVED BY THE BOARD:

Director

Director

B.C. PAVILION CORPORATION

STATEMENT OF REVENUE AND EXPENDITURES

	Year ended March 31	
	1989	1988
Revenue from operations	$26,273,447	$22,005,845
Direct event costs	12,084,215	9,715,779
	14,189,232	12,290,066
Facility expenditures		
Staffing costs	6,614,146	6,016,638
Operating expenses	6,490,382	6,078,427
Business development	2,555,507	2,076,974
General and administration	2,257,376	2,541,587
Fees	981,899	840,892
Depreciation	4,543,605	7,138,366
	23,442,915	24,692,884
Net expenditures prior to recoveries	9,253,683	12,402,818
Recoveries		
Contributions from		
Province of British Columbia	4,710,078	4,264,452
Government of Canada	-	1,000,000
Amortization of contributed surplus to offset depreciation charged on contributed assets	4,543,605	7,138,366
	9,253,683	12,402,818
NET REVENUE	-	-

B.C. PAVILION CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended March 31 1989	1988
CASH PROVIDED BY (USED FOR):		
OPERATIONS		
Net expenditures prior to recoveries	$(9,253,683)	$(12,402,818)
Depreciation, an item not involving cash	4,543,605	7,138,366
	(4,710,078)	(5,264,452)
Changes in non-cash operating working capital		
Accounts receivable	(157,762)	936,358
Supplies inventory	(6,856)	431
Prepaid expenses	(15,000)	(77,264)
Accounts payable and accrued liabilities	762,707	1,254,086
Deposits and deferred revenue	113,229	231,872
	(4,013,760)	(2,918,969)
FINANCING		
Contribution from the Province of British Columbia towards operations for the year	4,710,078	4,264,452
Contribution from the Province of British Columbia towards fixed assets acquisitions for the year	814,918	3,908,077
Contribution from the Province of British Columbia towards the acquisition of British Columbia Food Exhibitions Ltd.	152,607	-
Proceeds on sale of fixed assets	32,030	-
Deferred contribution from the Province of British Columbia in excess of immediate fundings required for operations	63,004	1,097,471
Contribution from Government of Canada towards opening of the Vancouver Trade and Convention Centre	-	1,000,000
	5,772,637	10,270,000
INVESTMENT		
Capital additions for the year	(814,918)	(3,908,077)
INCREASE IN CASH POSITION	943,959	3,442,954
Cash position at beginning of year	3,444,804	1,850
CASH POSITION AT END OF YEAR	$ 4,388,763	$ 3,444,804

Cash position is defined as cash and term deposits.

B.C. PAVILION CORPORATION

STATEMENT OF CONTRIBUTED SURPLUS

	Year ended March 31 1989	1988
Balance at beginning of year	$158,778,723	$162,009,012
Contribution on the transfer of Terry Fox Plaza, March 31, 1989	443,073	-
Contributions from the Province of British Columbia towards fixed assets acquisitions	814,918	3,908,077
Contribution of surplus on transfer of British Columbia Food Exhibitions Ltd., February 16, 1989	162,042	-
Transferred to statement of revenue and expenditures to offset depreciation charged on contributed assets	(4,543,605)	(7,138,366)
BALANCE AT END OF YEAR	$155,655,151	$158,778,723

B.C. PAVILION CORPORATION

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1989

1. GENERAL

B.C. Pavilion Corporation was incorporated by the Province of British Columbia on May 3, 1984 under the British Columbia Company Act. Prior to March 31, 1987 the Corporation's mandate was to develop and operate the exhibitory at the B.C. Pavilion facility for the 1986 World Exposition. The current mandate of the Corporation is to manage certain public facilities in the Province. Accordingly, the Corporation owns and operates the B.C. Place Stadium, and operates the following public facilities under separate lease agreements:

Vancouver Trade and Convention Centre
Whistler Conference Centre
Whistler Golf Club
B.C. Enterprise Centre

During the year the Corporation gave formal notice to terminate its lease and stated that it will be vacating the B.C. Enterprise Centre effective September 30, 1989.

On July 6, 1988, through a Government reorganization, ownership of the one outstanding share of the Corporation was transferred from the Minister of Economic Development to the Minister of Government Services, in both instances held on behalf of the Province of British Columbia.

On February 16, 1989, the outstanding shares of British Columbia Food Exhibitions Ltd. were transferred from the Ministry of Agriculture to the Corporation. Results from that date have been consolidated and do not materially affect the results of operations of the Corporation. British Columbia Food Exhibitions Ltd. operates a biennial food and beverage industry trade show.

On March 31, 1989, ownership of the Terry Fox Plaza was transferred to the Corporation at the transferor's net book value.

B.C. PAVILION CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements are prepared in accordance with generally accepted accounting principles appropriate for B.C. Pavilion Corporation. These principles are in conformity with generally accepted accounting principles appropriate for commercial enterprises, with the exceptions identified in notes 2(a) and 2(c) below.

(a) Fixed assets
Fixed assets have been recorded as follows:

(i) fixed assets funded through contributions by the Province of British Columbia, either to the Corporation or predecessor corporations, at cost. The related contribution is initially recorded as a credit to contributed surplus;

(ii) fixed assets specifically funded by the Federal Government at cost net of the related contribution;

(iii) all assets are depreciated over their estimated useful lives to the Corporation. Depreciation is provided on the following bases:

Asset classification	Depreciation term
Buildings and improvements	10 to 50 years. Buildings are depreciated on a sinking-fund basis; improvements on a straight-line basis
Other fixed assets	1 to 10 years on a straight-line basis, except motor vehicles which are at 30% of the declining-balance
Leasehold improvements	Over the shorter of the estimated useful life of the improvement, or the term of the lease
Furniture	5 years straight-line
Computer	3 years straight-line

B.C. PAVILION CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(b) Deferred government contributions

Government funding is initially deferred in the accounts of the Corporation. Funding towards operations is recognized as a recovery in the statement of revenue and expenditures to the extent that the funds are utilized. Funding towards fixed assets acquisitions is allocated to contributed surplus at the time the related asset is acquired.

(c) Amortization of contributed surplus

Contributed surplus is amortized and reflected as a recovery in the statement of revenue and expenditures in an amount equal to that required to offset depreciation charged on contributed assets.

(d) New business development

Start-up costs relating to new business development are expensed in the year incurred. Any related revenues are recognized as earned.

(e) Comparative figures

Certain of the prior year's figures have been reclassified in order to conform with the presentation adopted for the current year.

3. FIXED ASSETS

	1989			1988
	Cost	Accumulated depreciation	Net book value	Net book value
Facilities				
B.C. Place Stadium	$173,033,237	$19,380,477	$153,652,760	$156,233,548
B.C. Enterprise Centre	3,424,484	2,430,978	993,506	1,386,747
Expo Theatre	-	-	-	170,656
Vancouver Trade and Convention Centre	1,316,507	678,591	637,916	687,461
Corporate office	560,735	264,646	296,089	418,409
Whistler	167,484	167,484	-	-
British Columbia Food Exhibitions Ltd.	43,771	35,430	8,341	-
	$178,546,218	$22,957,606	$155,588,612	$158,896,821

B.C. PAVILION CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

3. FIXED ASSETS (Continued)

The Expo Theatre no longer appears on the accounts of the Corporation, as the lease was terminated by the landlord during fiscal 1989.

	1989			1988
	Cost	Accumulated depreciation	Net book value	Net book value
Fixed asset classes				
Buildings and improvements	$160,308,674	$ 9,870,653	$150,438,021	$151,986,190
Other	12,267,604	8,780,106	3,487,498	4,340,480
Leasehold improvements	3,062,061	2,247,180	814,881	1,472,598
Furniture	2,404,538	1,806,499	598,039	741,598
Computer	503,341	253,168	250,173	355,955
	$178,546,218	$22,957,606	$155,588,612	$158,896,821

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	1989	1988
Accounts payable and accrued liabilities	$4,414,923	$2,996,160
Payable to B.C. Enterprise Corporation	-	656,056
	$4,414,923	$3,652,216

5. DEFERRED GOVERNMENT CONTRIBUTIONS

	1989	1988
Balance at beginning of year	$1,097,471	-
Contributions from the Province of British Columbia	5,588,000	$9,270,000
	6,685,471	9,270,000
Allocated as follows		
Contributed surplus for fixed assets acquisitions	814,918	3,908,077
Transferred to operations	4,710,078	4,264,452
	5,524,996	8,172,529
BALANCE AT END OF YEAR	$1,160,475	$1,097,471

B.C. PAVILION CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

6. SHARE CAPITAL

Authorized
10,000 common shares with no par value
Issued and fully paid
1 share, held by the Minister of Government Services on behalf of the Province of British Columbia

7. CONTINGENT LIABILITY

The Corporation has guaranteed the B.C. Lions' bank loan up to an amount equal to $2.0 million. This loan guarantee expires December 31, 1989.

8. COMMITMENTS

Obligations under long-term operating leases are $400,000 for the year ending March 31, 1990.

9. INCOME TAXES

As a Provincial Crown corporation, the Corporation is exempt from federal and provincial income taxes.

10. RELATED PARTY TRANSACTIONS

In the normal course of operations, the Corporation acquired and sold goods and services from the Province of British Columbia and certain Crown corporations, predominantly under prevailing trade terms.

Included in revenue from operations and accounts receivable is rental income of $962,000 from the B.C. Buildings Corporation, another Crown corporation and $220,000 from the Ministry of International Business Investment. Included in operations expense is rent paid to B.C. Enterprise Corporation of $133,000.

11. SUBSEQUENT EVENT

Subsequent to the fiscal year end, the Corporation assumed responsibility for and ownership of the B.C. Film Centre from B.C. Enterprise Corporation. The results of the Film Centre's operations will be included in the fiscal 1989/90 financial statements.

BRITISH COLUMBIA PETROLEUM CORPORATION

PETROLEUM CORPORATION FUND

March 31, 1989

Balance Sheet

ASSETS	1989	1988
Current assets		
Cash	$ 5,752,910	$ 7,143,864
Accounts receivable	6,705,348	8,748,216
	12,458,258	15,892,080
Prepaid gas (Note 3)	7,732,225	33,125,554
Property account (Note 4)	60,304	123,596
Other assets		
Deferred receivable (Note 5)	36,015,564	53,240,797
	$ 56,266,351	$ 102,382,027

LIABILITIES		
Current liabilities		
Accounts payable and accrued charges	$ 83,585	$ 5,885,302
Deferred liability due within one year (Note 6)	1,000,000	1,000,000
	1,083,585	6,885,302
Deferred liability (Note 6)	1,083,333	2,083,333
Surplus	54,099,433	93,413,392
	$ 56,266,351	$ 102,382,027

Commitments (Note 8)

Approved by the Directors

Jack Davis D W Rawlyk

Director Director

See accompanying notes to financial statements.

Statement of Revenue, Expenditure and Surplus

PETROLEUM CORPORATION FUND

Year Ended March 31, 1989

	1989	1988
Revenue		
Interest (Note 7)	$ 6,447,213	$ 3,985,694
Miscellaneous income	84,814	106,080
Gain (loss) on prepaid gas (Note 3)	(702,448)	1,834,023
Gain on disposal of assets	—	11,700
	5,829,579	5,937,497
Expenditure		
Administrative and general expenses	143,538	110,297
Net income	5,686,041	5,827,200
Surplus at beginning of year	93,413,392	87,586,192
	99,099,433	93,413,392
Deduct: Transfers to Provincial Treasury	45,000,000	—
Surplus at end of year	$ 54,099,433	$ 93,413,392

See accompanying notes to financial statements.

Statement of Changes in Financial Position

PETROLEUM CORPORATION FUND

Year Ended March 31, 1989

	1989	1988
Operating activities		
Operations		
Net income	$ 5,686,041	$ 5,827,200
Add (deduct) items not involving a flow of cash:		
— Depreciation and amortization	83,264	148,500
— Gain on disposal of fixed assets	—	(11,700)
Cash from operations	5,769,305	5,964,000
Recovery of prepaid gas	25,393,329	7,113,151
Transfers to Provincial Treasury	(45,000,000)	—
	(13,837,366)	13,077,151
Financing activities		
Decrease in deferred liability	(1,000,000)	(1,000,000)
Repayment of long-term debt	—	(30,000,000)
	(1,000,000)	(31,000,000)
Investing activities		
Property additions	(19,972)	(50,887)
Proceeds from sale of fixed assets	—	11,700
Decrease (increase) in deferred receivable	17,225,233	(5,216,832)
	17,205,261	(5,256,019)
Changes in non-cash working capital		
Accounts receivable	2,042,868	(4,151,877)
Accounts payable and accrued charges	(5,801,717)	2,977,683
	(3,758,849)	(1,174,194)
Decrease in cash position during the year	(1,390,954)	(24,353,062)
Cash position at beginning of year	7,143,864	31,496,926
Cash position at end of year	$ 5,752,910	$ 7,143,864

See accompanying notes to financial statements.

Notes to the Financial Statements

PETROLEUM CORPORATION FUND

March 31, 1989

Note 1 — Statutory Requirements

The Petroleum Corporation Fund is established by the Petroleum Corporation Act, 1973.

Note 2 — Significant Accounting Policies

CONSOLIDATION

The Petroleum Corporation Fund financial statements include the accounts of the Corporation's subsidiary, B.C. Petroleum (Kitimat) Ltd.

DEPRECIATION

Furniture, equipment, automobiles and leasehold improvements are recorded at cost and depreciation is provided at rates considered adequate to amortize the cost over the service lives of the assets. Depreciation is computed on a straight-line basis.

Note 3 — Prepaid Gas

Under its current gas purchase contracts with producers, the Corporation is obligated to purchase and take delivery of, or pay for, a specified minimum annual volume of gas. In the contract years 1980-1988 inclusive, the Corporation was unable to take delivery of the minimum volume of gas and, therefore, is liable to pay for the resulting shortfall (deficiency gas). The Corporation is entitled to take delivery of deficiency gas within a period of ten years from the date incurred, with an adjustment for any increase in the prices prevailing when such gas is delivered.

Prepaid gas outstanding at March 31, 1989, has been calculated at the lower of cost or current value.

Note 4 — Property Account

	Cost	Accumulated Depreciation & Amortization	1989 Net Book Value	1988 Net Book Value
Furniture	$421,264	$394,640	$ 26,624	$ 54,318
Automobiles	50,050	23,944	26,106	37,244
Leasehold Improvements	251,158	243,584	7,574	32,034
	$722,472	$662,168	$ 60,304	$123,596

Note 5 — Deferred Receivable

The deferred receivable of $36,015,564 represents the amount of credit extended to Ocelot Chemicals Inc. as at March 31, 1989, under an agreement with the Corporation and its subsidiary, B.C. Petroleum (Kitimat) Ltd. Of this receivable, which is secured by a first fixed and floating charge on the assets of that company, an amount of $33,518,518 is repayable by way of equal monthly instalments to April 1, 2004, with interest at three quarters of one percent over prime, and an amount of $2,083,333 is repayable by way of equal monthly instalments to April 1, 1991, at the same interest rate.

Note 6 — Deferred Liability

The deferred liability of $2,083,333 represents the deferral, under an agreement with Pacific Northern Gas Ltd., in the payment of a portion of the billing for gas delivered to B.C. Petroleum (Kitimat) Ltd. This amount, including accrued interest at a rate of not less than three quarters of one percent over prime, is repayable over a period of five years which commenced May 1, 1986.

Note 7 — Interest

	1989	1988
Interest Income		
Province of British Columbia	$1,692,304	$2,295,961
Other	4,754,909	5,144,653
	6,447,213	7,440,614
Less: Interest expense	—	3,412,500
Amortization of debt issue expenses	—	42,420
	—	3,454,920
	$6,447,213	$3,985,694

Auditors' Report

PETROLEUM CORPORATION FUND

Note 8 — Commitments

(1) Under agreements with producers which waived the Corporation's liability to pay for deficiency gas incurred in 1980, the Corporation is committed to purchase and take delivery of, or pay for, a specified volume of such gas in each year to 1991. At March 31, 1989, the Corporation's aggregate liability under these agreements was estimated at approximately $112,523.

(2) The Corporation has a commitment under an agreement for the lease of office premises extending to September 30, 1989. The aggregate rental payable under leases amounted to approximately $118,700 as at March 31, 1989. An option to renew the lease for a further five year term has been exercised at a rental yet to be determined.

To the Lieutenant-Governor in Council, Province of British Columbia:

We have examined the balance sheet of the Petroleum Corporation Fund as at March 31, 1989, and the statements of revenue, expenditure and surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1989, and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Wolrige Mahon

Wolrige Mahon
Chartered Accountants

Vancouver, B.C., May 23, 1989

NATURAL GAS PRICE ADJUSTMENT FUND

March 31, 1989

Balance Sheet

ASSETS	1989	1988
Cash	$ 36,941,499	$ 47,730,438
Accounts receivable	44,155,191	38,133,493
Prepaid expenses	4,519	8,153
	$ 81,101,209	$ 85,872,084
LIABILITIES		
Accounts payable and accrued charges	$ 43,844,803	$ 37,963,262
Amount available for distribution (Note 2)	37,256,406	47,908,822
	$ 81,101,209	$ 85,872,084

Approved by the Directors

Jack Davis D W Rawlyk

Director Director

Statement of Revenue, Expenditure & Fund Balance

NATURAL GAS PRICE ADJUSTMENT FUND

Year Ended March 31, 1989

	1989	1988
Revenue		
Sales from natural gas, natural gas liquids and sulphur (Note 2)	$314,619,071	$396,809,907
Interest	3,430,404	2,122,038
	318,049,475	398,931,945
Expenditure		
Natural gas purchases	298,798,734	352,675,110
Price adjustments	16,681,101	18,590,888
Payments for natural gas liquids	11,095,442	18,462,547
Administrative and general expenses	2,126,614	2,076,334
	328,701,891	391,804,879
Excess of expenditure over revenue	10,652,416	(7,127,066)
Fund balance at beginning of year, as restated (note 3)	47,908,822	40,781,756
Fund balance at end of year	$ 37,256,406	$ 47,908,822

See accompanying notes to financial statements.

Notes to the Financial Statements

NATURAL GAS PRICE ADJUSTMENT FUND
March 31, 1989

Note 1 — Statutory Requirements

The Natural Gas Price Adjustment Fund is established by the Natural Gas Price Act, 1985.

Note 2 — Significant Accounting Policies

GAS SALES

Under the terms of an agreement between Westcoast Energy Inc. and British Columbia Petroleum Corporation, effective November 1, 1973, the Corporation sells natural gas to Westcoast at a price equal to the gross revenue received by that Company on the resale thereof less that Company's cost of service, in respect of gathering, processing and transporting the gas, for the month in which such resale takes place. In addition, the Corporation sells natural gas to other customers at negotiated prices. The revenues from sales of natural gas and by-products are paid into the Natural Gas Price Adjustment Fund for subsequent distribution to producers, as required by the Natural Gas Price Act.

CHANGES IN FINANCIAL POSITION

A statement of changes in financial position is not provided as disclosure of such information in these financial statements is considered to be adequate.

Note 3 — Prior Period Adjustment

As a result of an adjustment to the revenues remitted by Westcoast Energy Inc., retroactive to January 1, 1988, the fund balance at March 31, 1988, previously reported as $49,052,812, has been restated to reflect a decrease in income of $1,143,990. The comparative figures for the year ended March 31, 1988, have been restated where applicable.

Auditors' Report

NATURAL GAS PRICE ADJUSTMENT FUND

To the Lieutenant-Governor in Council,
Province of British Columbia:

We have examined the balance sheet of the Natural Gas Price Adjustment Fund as at March 31, 1989, and the statement of revenue, expenditure and fund balance for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1989, and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Wolrige Mahon

Wolrige Mahon
Chartered Accountants

Vancouver, B.C., May 23, 1989

BRITISH COLUMBIA RAILWAY COMPANY

Coopers & Lybrand

chartered accountants

a member firm of
Coopers & Lybrand (International)

AUDITORS' REPORT

To the Lieutenant Governor in Council
Province of British Columbia

We have examined the consolidated balance sheet of British Columbia Railway Company as at December 31, 1988 and the statements of income and retained earnings and cash flow for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at December 31, 1988 and the results of its operations and the changes in its cash position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Vancouver, Canada

February 9, 1989

BRITISH COLUMBIA RAILWAY COMPANY
CONSOLIDATED BALANCE SHEET
(Dollars in Thousands)

December 31	1988	1987
ASSETS		
Current assets		
Cash	$ 22,693	$ 23,447
Accounts receivable	38,441	37,131
Material and other items	33,747	35,604
	94,881	96,182
Property and equipment		
Road and buildings	1,182,069	1,124,824
Equipment	271,636	269,943
	1,453,705	1,394,767
Accumulated depreciation	308,535	278,099
	1,145,170	1,116,668
Dease Lake extension - Note 2	98,020	98,020
	1,338,071	1,310,870
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities		
Accounts payable	80,427	99,498
Current obligations on long-term debt	1,766	1,596
	82,193	101,094
Long-term debt - Note 3	111,460	113,366
Minority interest - Note 4	200,000	200,000
Shareholder's equity		
Share capital - Note 5	257,688	257,688
Contributed surplus	510,716	510,716
Retained earnings	176,014	128,006
	944,418	896,410
Commitments - Note 6		
Contingent liabilities - Note 7		
	$ 1,338,071	$ 1,310,870

On behalf of the Board

E Beverly Ellis
Director

M.C.
Director

BRITISH COLUMBIA RAILWAY COMPANY
CONSOLIDATED INCOME AND RETAINED EARNINGS
(Dollars in Thousands)

For the year ended December 31	1988	1987
Revenues		
Rail operations	$ 319,710	$ 315,707
Government operating assistance - Note 9	7,284	9,890
	326,994	325,597
Expenses		
Operations	70,674	71,216
Equipment	66,580	67,042
Road	45,516	48,117
Depreciation	35,853	34,870
General and administration	24,086	23,542
	242,709	244,787
Railway operating income	84,285	80,810
Non-operating income (expense)		
Interest - Note 10	(11,145)	(11,839)
Other income	3,676	3,267
	(7,469)	(8,572)
Net income before deferred income taxes	76,816	72,238
Recovery of deferred income taxes - Note 8	0	517
Net income before minority interest	76,816	72,755
Minority interest	18,500	18,500
Net income	58,316	54,255
Retained earnings, beginning of year	128,006	84,059
	186,322	138,314
Dividends paid	10,308	10,308
Retained earnings, end of year	$ 176,014	$ 128,006

BRITISH COLUMBIA RAILWAY COMPANY
CONSOLIDATED CASH FLOW
(Dollars in Thousands)

For the year ended December 31	1988	1987
Operating activities		
Net income	$ 58,316	$ 54,255
Add (deduct)		
Items not affecting working capital		
Depreciation	35,853	34,870
Deferred income taxes (recovery)	0	(517)
Net change in non-cash working capital		
Accounts receivable	(1,310)	13,896
Material and other items	1,857	(5,153)
Accounts payable	(18,526)	16,201
Interest	11,145	11,839
Minority interest in earnings	18,500	18,500
	105,835	143,891
Investing activities		
Additions to property and equipment	(69,851)	(72,447)
Changes in payables for equipment purchases	(545)	(146)
Government assistance for capital items	5,496	4,343
	(64,900)	(68,250)
Financing activities		
Repayment of long-term debt	(1,736)	(12,259)
Interest	(11,145)	(11,839)
Minority interest in earnings	(18,500)	(18,500)
	(31,381)	(42,598)
Dividends paid	(10,308)	(10,308)
Increase (decrease) in cash	(754)	22,735
Cash, beginning of year	23,447	712
Cash, end of year	$ 22,693	$ 23,447

BRITISH COLUMBIA RAILWAY COMPANY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES

The accounting regulations prescribed by the Canadian Transport Commission for Canadian railways have been adopted to the extent that this is possible without submitting specific accounting policies and depreciation rates to the Commission for approval.

Basis of consolidation

The consolidated financial statements include the accounts of British Columbia Railway Company and its subsidiaries BC Rail Ltd. and BCR Properties Ltd. In these notes "company" refers to British Columbia Railway Company and its subsidiaries. All significant inter-company transactions are eliminated.

Class of business

The company provides a fully integrated rail freight service within British Columbia. Services other than hauling freight are not of sufficient size to warrant separate reporting.

Road property

New construction is recorded at cost net of Government grants. Abandoned or relocated sections are removed at average unit costs. Elements of track structure installed during planned programs are recorded at cost and the material replaced is removed at amounts which approximate average unit costs. Labour costs for programmed replacements are expensed as incurred.

Depreciation

Depreciation is provided for major categories of property and equipment on the straight-line basis at composite rates estimated to reduce the original cost to estimated salvage value over the average service lives of the classes. The group method is used for recording depreciation under which, on disposal, the original cost of assets retired less salvage value is charged against accumulated depreciation. No gain or loss on retirements, other than on accidental destruction of rolling stock and on disposal of land, is included in income. The original cost of assets less estimated salvage value is depreciated over the following number of years:

	Number of years
Grade and tunnels	100
Rail	35
Ties	15
Ballast	25
Bridges	30 - 80
Locomotives and power units	25
Freight cars	15 - 33

Repairs

Repairs and non-programmed replacements of track structure are charged against current operations. Betterments and major track relocations are capitalized.

Material and supplies

Inventories of material and supplies are valued at the lower of average cost and net realizable value.

Government assistance

Grants directly related to the construction or rehabilitation of road property have offset related road property capital expenditures. Operating assistance has been deducted from the related expense accounts or included in revenue.

Income taxes

Income tax expense is computed on the basis of accounting income recorded by BC Rail Ltd.

Transactions in foreign currency

Transactions originating in foreign currency are translated at the approximate exchange rates prevailing at the dates of the transactions. Assets and liabilities denominated in foreign currency at the balance sheet date are translated to equivalent Canadian amounts at the current rate of exchange.

Leases

Certain long-term lease transactions relating to the financing of equipment are accounted for as purchases. The capital lease obligations reflect the present value of future minimum rental payments discounted at the interest rate implicit in the leases. The capitalized values of depreciable assets are generally depreciated over the related lease terms in equal annual amounts. Costs of all other leases are charged against operations as incurred.

2. DEASE LAKE EXTENSION

These costs consist of charges relating to the uncompleted Dease Lake extension. Construction was suspended in 1977 and there are no commitments to continue. In the event any portion of this extension is abandoned, the cost less any value recovered will be written off at that time.

3. LONG-TERM DEBT

Long-term debt outstanding, less current maturities, consists of the following (in thousands):

	1988	1987
Sinking fund bonds and debentures payable to the Province of British Columbia (the Province)		
11% due June 1995	$ 25,000	$ 25,000
10.99% due August 2005	24,490	24,490
	49,490	49,490
Less sinking fund	654	416
	48,836	49,074
Bond payable to the Province 10.75% due February 1990	25,000	25,000
Capital lease obligations - Notes 6 and 12	39,390	40,888
	113,226	114,962
Deduct current portion	1,766	1,596
	$111,460	$113,366

4. MINORITY INTEREST

The minority interest consists of 8,000,000 series 1-A first preferred shares with a par value of $25 each issued by BC Rail Ltd. These shares are designated as $2.3125 cumulative, redeemable and retractable.

BC Rail Ltd. must make all reasonable efforts in each quarter to purchase for cancellation in the open market three-quarters of 1% of the series 1-A preferred shares outstanding at the beginning of the quarter at a price not to exceed $25 per share and all transaction costs. If it is unable to fulfill its obligation in any calendar quarter the obligation will carry over only to the successive calendar quarters of the same calendar year and will thereafter be extinguished. During 1988 the company was unable to purchase shares at a price not exceeding $25 per share. On June 1, 1989, these shares are retractable at par at the option of the holder.

5. SHARE CAPITAL

Authorized

10,000,000 shares with a par value of $100 each.

Issued and outstanding

2,576,885 shares held by the Province

As all of the shares are held by the Province, earnings per share have not been provided.

6. COMMITMENTS

The company has significant lease commitments for rolling stock and additional minor lease commitments for equipment and real estate which expire at various dates prior to the year 2003. Certain of these leases transfer substantially all of the benefits and risks of ownership to the company and are accounted for as capital assets.

The following is a schedule of future minimum rental payments at December 31, 1988 required under non-cancellable leases that have remaining terms in excess of one year (in thousands):

	Capital leases	Operating leases
1989	$ 6,763	$ 14,150
1990	6,763	12,752
1991	6,763	11,442
1992	6,763	10,213
1993	6,763	8,313
Later years	44,302	17,716
Total minimum lease payments	78,117	$ 74,586
Less		
Executory costs	5,773	
Imputed interest	32,954	
Present value	$39,390	

Assets under capital leases recorded in the property and equipment accounts as at December 31, 1988 are as follows (in thousands):

Equipment	$46,493
Accumulated depreciation	15,704
	$30,789

As at December 31, 1988 the company had outstanding purchase commitments for the acquisition of land, material and equipment amounting to $20 million.

7. CONTINGENT LIABILITIES

The company is contingently liable with respect to pending litigation and claims arising in connection with construction and in the normal course of business. In the opinion of management any liability that may arise will be capitalized or would not have a material adverse effect on future income.

8. INCOME TAXES

The effective tax rate differs from the rate of 46.4% applicable to British Columbia companies because the net income of British Columbia Railway Company and BCR Properties Ltd. is exempt from federal and provincial income taxes; however, the net income of BC Rail Ltd. is subject to federal and provincial income taxes.

9. GOVERNMENT ASSISTANCE

Government assistance was as follows (in thousands):

	1988	1987
Unapplied, beginning of year	$ 0	$ 767
Contributions during the year		
From the Province		
Fort Nelson Extension		
Operating	4,150	3,493
Rehabilitation	8,330	7,275
Passenger operation	2,500	2,500
Passenger car modernization	1,597	1,063
Flood control	0	(110)
	16,577	14,221
From the Government of Canada		
Grain transportation	634	3,240
	17,211	17,461
Total available	17,211	18,228
Applied as follows		
Revenue		
Grain transportation	634	3,240
Passenger operation	2,500	2,500
Fort Nelson extension	4,150	4,150
	7,284	9,890
Operating expenses		
Fort Nelson extension	2,834	2,932
Passenger car modernization	1,597	1,063
	4,431	3,995
Property and equipment		
Fort Nelson extension	5,496	4,343
	17,211	18,228
Unapplied, end of year	$ 0	$ 0

10. INTEREST EXPENSE

Interest expense was as follows (in thousands):

	1988	1987
Interest on long-term debt and notes to the Province	$ 8,140	$ 8,254
Less		
Sinking fund earnings	49	25
Interest earned on temporary investments	1,734	1,420
	1,783	1,445
	6,357	6,809
Interest on capital lease obligations	4,788	5,030
Net interest	$11,145	$11,839

11. PENSION PLAN

The company maintains a contributory defined benefit plan which covers substantially all of its employees. The plan provides pensions based on length of service and average earnings.

An actuarial valuation of the plan as at January 1, 1989 indicates that the accrued benefit obligations and the net assets available to provide for these obligations are as follows:

Accrued benefit obligations	$161 million
Pension fund assets	$195 million

A proposal will be presented in 1989 to the joint Pension Committee that will be designed to reduce the excess of pension fund assets over the accrued benefit obligations.

12. RELATED PARTY TRANSACTIONS

Related party information not presented elsewhere in the notes to financial statements is presented below.

First preferred shares of BC Rail Ltd. and certain capital lease obligations are guaranteed by the Province. The Ministry of Finance and Corporate Relations of the Province acts as fiscal agent and the Superannuation Commission of the Province administers the company pension plan. Fees are charged for both of these services.

Except as described in Note 8, the company is subject to all other taxes levied by the Province except property taxes. All other transactions between the company and the Province are at terms no more or less favorable than those with unrelated parties.

13. COMPARATIVE DATA

Where applicable, the 1987 accounts have been reclassified to conform with the 1988 presentation.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Regional Hospital Districts
Financing Authority, and

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the balance sheet of the British Columbia Regional Hospital Districts Financing Authority as at March 31, 1989 and the statements of financing and lending activities and changes in sinking funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at March 31, 1989 and the results of its operations and changes in sinking funds for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the Hospital District Finance Act. In my opinion, these transactions were, in all significant respects, in compliance with the Act.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 2, 1989

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

BALANCE SHEET

AS AT MARCH 31, 1989

ASSETS

	In Thousands	
	1989	1988
Loans receivable (note 3)	$1,055,525	$ 978,048
Less: Sinking funds (note 5)	291,981	261,858
	763,544	716,190
Accrued interest receivable	37,721	35,136
	$ 801,265	$ 751,326

LIABILITIES

	1989	1988
Term debt (note 4)	$1,161,023	$1,082,332
Less: Sinking funds (note 5)	291,981	261,858
Investments (note 6)	105,498	104,284
	397,479	366,142
	763,544	716,190
Accrued interest payable	37,721	35,136
	$ 801,265	$ 751,326

The six accompanying notes are an integral part of these financial statements.

Approved by the Authority:

Mel Couvelier, Chairman

PGHalkett

Philip G. Halkett, Secretary

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

STATEMENT OF FINANCING AND LENDING ACTIVITIES

FOR THE YEAR ENDED MARCH 31, 1989

	In Thousands	
	1989	1988
Funds generated from		
Interest on loans receivable	$117,526	$111,651
Interest on investments	7,629	6,891
Debentures issued	95,627	82,838
Sinking funds of matured debt	-	22,000
Repayment of loans receivable	-	1,392
Matured investments	16,936	-
Assets transferred from sinking funds (note 6)	16,623	28,655
Write-up of investments to par value (note 6)	1,527	2,273
	$255,868	$255,700
Funds applied to		
Interest on term debt	$125,155	$118,542
Loans issued	95,627	82,838
Repayment of term debt	16,936	23,392
Loans receivable discharged (note 6)	18,150	30,928
	$255,868	$255,700

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

STATEMENT OF CHANGES IN SINKING FUNDS

FOR THE YEAR ENDED MARCH 31, 1989

	In Thousands	
	1989	1988
Increase		
Instalments	$ 24,018	$ 24,948
Investment income	26,347	24,171
	50,365	49,119
Decrease		
Funds management fees (note 5)	130	123
Payment of excess assets of certified sinking funds (note 6)	3,083	2,637
Assets transferred to the Authority - at cost (note 6)	16,623	28,655
Accrued interest on assets transferred to the Authority	406	856
Maturity of term debt	-	22,000
	20,242	54,271
Net increase (decrease) in Sinking Funds	30,123	(5,152)
Sinking Funds, Beginning of Year	261,858	267,010
Sinking Funds, End of Year	$291,981	$261,858

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

1. The Authority

The Authority was established by the Hospital District Finance Act, R.S.B.C. 1979, Chapter 179, as amended. Section 2 of the Act states that the purpose of the Authority is: "to assist in the financing of hospital projects, medical and health facilities, community human resources and health centres, and any other community, regional or Provincial facilities for the social improvement, welfare and benefit of the community or the general public good, approved by the Minister of Health".

The Authority provides assistance by making loans to regional hospital districts and the Health Facilities Association. These loans are financed by, and have interest rates and maturity dates identical to, the borrowing of the Authority itself.

2. Significant accounting policies

a) Sinking fund investments

i) Units in Province of British Columbia Pooled Investment portfolios are carried at the lower of cost of acquisition, adjusted by income attributed to the units, and market value.

ii) Long-term investments are valued at cost of acquisition adjusted by amortization of discounts and premiums on a constant yield basis over the term of the investments.

b) Certification of sinking funds

Investments purchased with the assets from certified sinking funds (see note 6) are recorded at par value. They are shown as a reduction of debt, as the specific purpose of these investments is essentially the same as that of a sinking fund.

3. Loans receivable

Certain loans receivable have early redemption provisions similar to those of the related debentures issued by the Authority.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

4. Term debt

	In Thousands	
	1989	1988
Held by:		
Canada Pension Plan Investment Fund 6.75% to 17.51% debentures, due 1989 through 2008	$1,064,709	$1,005,301
Province of British Columbia Pension Funds 7.00% to 8.08% debentures, due 1990 through 1993	22,310	22,310
Province of British Columbia Boards, Agencies and Commissions 7.00% to 10.40% debentures, due 1991 through 2001	17,190	17,190
British Columbia Regional Hospital Districts Financing Authority Sinking Fund 7.54% debenture, due 1991	10,000	10,000
Province of British Columbia 6.79% to 10.50% debentures, due 1991 through 1998	46,814	27,531
	$1,161,023	$1,082,332

Debentures issued to the Canada Pension Plan Investment Fund are redeemable in whole or in part before maturity, on six months' notice, at the option of the Minister of Finance of Canada, subject to certain restrictions.

Debentures totalling $4,653,000, (1988: $4,653,000) are redeemable in whole or in part before maturity, on thirty days' notice, at the option of the Minister of Finance and Corporate Relations of the Province of British Columbia.

Debentures totalling $2,000,000 (1988: $2,000,000) are redeemable in whole or in part, after 1994, at the option of the Chairman of the Authority.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

4. Term debt (continued)

Debentures maturing in the next five fiscal years are as follows:

	In Thousands
1990	$18,920
1991	23,500
1992	22,928
1993	27,653
1994	27,020

Repayment of these debentures will be fully funded by investments or sinking fund assets.

Sinking fund instalments due in the next five fiscal years are as follows:

	In Thousands
1990	$27,063
1991	27,063
1992	27,063
1993	27,063
1994	26,270

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on $1,114,209,300 (1988: $1,054,801,000) of the debt of the Authority.

5. Sinking funds

	In Thousands	
	1989	1988
Cash	$ -	$ 45
Units in Province of British Columbia Pooled Investment Portfolios (at market)	124,333	81,563
Accounts receivable	115	-
Long-term investments (market value $155,333,954; 1988: $175,589,418)	162,178	176,261
Accrued interest	3,910	4,020
Other assets	1,575	-
	292,111	261,889
Less: Bank overdraft	97	-
Accounts payable	33	31
	130	31
	$291,981	$261,858

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

5. Sinking funds (continued)

Long-term investments include $10,000,000 (1988: $10,000,000) par value of debentures issued by the Authority.

Sinking fund instalments received from the hospital districts in respect of the debt to the Authority, together with the investment income earned thereon, are placed in sinking funds maintained by the trustee, the Minister of Finance and Corporate Relations. These funds provide for the retirement of the hospital districts' debt and in turn, for the retirement of the debt of the Authority at maturity.

Long-term investments consist primarily of bonds of the Government of Canada, various provinces and Crown corporations.

Other assets represent the share of funds held in the Province's fiscal agency loan program sinking fund. The fund consists of investments in the Province of British Columbia Pooled Investment Portfolio ST2.

Funds management fees have been charged to the sinking funds of the Authority by the Minister of Finance and Corporate Relations in accordance with Section 39(4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

6. Investments

	Par Value In Thousands	
	1989	1988
Province of British Columbia Notes 6.75% to 8.33%, maturing 1989 through 1994	$105,498	$ 87,348
British Columbia Hydro and Power Authority Notes 6.62% to 6.92%, matured in 1988 - 1989 fiscal year	-	16,936
	$105,498	$104,284

Certain investments have early redemption provisions similar to those of the related debentures issued by the Authority.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

6. Investments (continued)

Under Section 8.1 of the Hospital District Finance Act, where a security is held by the Authority, and the Minister of Finance and Corporate Relations of the Province of British Columbia certifies that the assets of the related sinking fund are sufficient to meet all obligations respecting the payment of principal and interest under the security, the body who issued the security shall transfer the assets in the sinking fund to the Authority.

Upon transfer of the assets, the debt of the body is discharged, subject to conditions contained in the Minister's certificate. Where the Minister certifies that the assets of the sinking fund exceed what is required to meet the obligations of the security, the Authority shall pay the excess to the body who issued the security.

During the year ended March 31, 1989, loans receivable totalling $18,150,000 (1988: $30,928,000) were discharged. Investments with a cost of $16,622,755 (1988: $28,654,946) and a par value of $18,150,000 (1988: $30,928,000) were purchased with the assets from certified sinking funds. These investments have identical interest rates and maturity dates to the loans receivable they are replacing. They will be held until maturity and will be used to finance interest payments and principal repayment of the Authority's corresponding debt.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
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Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia School Districts Capital Financing Authority, and

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the balance sheet of the British Columbia School Districts Capital Financing Authority as at March 31, 1989 and the statements of financing and lending activities and changes in sinking funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at March 31, 1989 and the results of its operations and changes in sinking funds for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the School District Capital Financing Act. In my opinion, these transactions were, in all significant respects, in compliance with the Act.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 14, 1989

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

BALANCE SHEET

AS AT MARCH 31, 1989

ASSETS

	In Thousands	
	1989	1988
Loans receivable (note 3)	$1,322,205	$1,270,588
Less: Sinking funds (note 5)	513,515	444,725
	808,690	825,863
Accrued interest receivable	49,158	47,957
	$ 857,848	$ 873,820

LIABILITIES

	1989	1988
Term debt (note 4)	$1,536,686	$1,499,487
Less: Sinking funds (note 5)	513,515	444,725
Investments (note 6)	214,481	228,899
	727,996	673,624
	808,690	825,863
Accrued interest payable	49,158	47,957
	$ 857,848	$ 873,820

The seven accompanying notes are an integral part of these financial statements.

Approved by the Authority:

Mel Couvelier, Chairman

Philip G. Halkett, Secretary

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

STATEMENT OF FINANCING AND LENDING ACTIVITIES

FOR THE YEAR ENDED MARCH 31, 1989

	In Thousands	
	1989	1988
Funds generated from		
Interest on loans receivable	$143,225	$139,349
Interest on investments	16,248	16,370
Debentures issued	62,006	59,060
Matured investments	24,418	76,395
Assets transferred from sinking funds (note 6)	9,117	82,229
Write-up of investments to par value (note 6)	883	7,379
	$255,897	$380,782
Funds applied to		
Interest on term debt	$159,473	$155,719
Loans issued	62,006	59,060
Repayment of term debt	24,418	76,395
Loans receivable discharged (note 6)	10,000	89,608
	$255,897	$380,782

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

STATEMENT OF CHANGES IN SINKING FUNDS

FOR THE YEAR ENDED MARCH 31, 1989

	In Thousands	
	1989	1988
Increase		
Instalments	$ 33,342	$ 33,574
Investment income	45,649	40,536
	78,991	74,110
Decrease		
Funds management fees (note 5)	189	180
Payment of excess assets of certified sinking funds (note 6)	803	12,190
Assets transferred to the Authority - at cost (note 6)	9,117	82,229
Accrued interest on assets transferred to the Authority	92	1,601
	10,201	96,200
Net increase (decrease) in Sinking Funds	68,790	(22,090)
Sinking Funds, Beginning of Year	444,725	466,815
Sinking Funds, End of Year	$513,515	$444,725

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

1. The Authority

The Authority was established by the School District Capital Finance Act, R.S.B.C. 1979, Chapter 376, as amended. Section 2 of the Act states that "the purpose of the Authority is to lend money to boards of school trustees of the school districts created under the School Act to finance their capital expenditures".

The loans made by the Authority to school districts are financed by, and have interest rates and maturity dates identical to, the borrowing of the Authority itself, except as described in note 7.

2. Significant accounting policies

a) Sinking fund investments

i) Units in Province of British Columbia Pooled Investment Portfolios are carried at the lower of cost of acquisition, adjusted by income attributed to the units, and market value.

ii) Long-term investments are valued at cost of acquisition adjusted by amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

b) Foreign currency translation

Assets and liabilities denominated in foreign currency have been translated to Canadian dollars at the rate prevailing at the balance sheet date.

Unrealized gains and losses arising on foreign currency translation on term debt are not deferred and amortized as they are fully recoverable from the school districts (see note 7).

c) Certification of sinking funds

Investments purchased with the assets from certified sinking funds (see note 6) are recorded at par value. They are shown as a reduction of debt, as the specific purpose of these investments is essentially the same as that of a sinking fund.

3. Loans receivable

Certain loans receivable have early redemption provisions similar to those of the related debentures issued by the Authority.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

4. Term debt

	In Thousands	
	1989	1988
Held by:		
Canada Pension Plan Investment Fund 6.90% to 17.51% debentures, due 1989 through 2008	$1,384,252	$1,346,664
Province of British Columbia Pension Funds 6.93% to 12.75% debentures, due 1990 through 1993	63,899	63,899
Province of British Columbia 6.79% to 7.45% debentures, due 1989 through 1992	36,500	36,500
British Columbia School Districts Capital Financing Authority Sinking Fund 6.79% TO 11.00% debentures, due 1990 through 1996	26,000	26,000
Province of British Columbia Boards, Agencies and Commissions 10.00% debenture, due 1996	4,700	4,700
General Public 7.91% to 16.875% debentures, due 1990 through 1993	21,335	21,724
	$1,536,686	$1,499,487

Term debt includes U.S. $9,500,000 (1988: U.S. $9,500,000). This has been translated to Canadian dollars at the exchange rate prevailing at the balance sheet date.

Debentures issued to the Canada Pension Plan Investment Fund are redeemable in whole or in part before maturity, on six months' notice, at the option of the Minister of Finance of Canada, subject to certain restrictions.

Debentures maturing in the next five fiscal years are as follows:

	In Thousands
1990	$50,819
1991	60,855
1992	51,335
1993	77,007
1994	51,713

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

4. Term debt (continued)

Repayment of these debentures will be fully funded by investments or sinking fund assets.

Sinking fund instalments due in the next five fiscal years are as follows:

	In Thousands
1990	$34,425
1991	34,425
1992	32,833
1993	32,084
1994	30,616

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on $1,500,186,400 (1988: $1,462,986,950) of the debt of the Authority.

5. Sinking funds

	In Thousands	
	1989	1988
Cash and short-term investments	$ 4,026	$ 3,093
Units in Province of British Columbia Pooled Investment Portfolios (at market)	170,551	117,053
Long-term investments (market value $318,629,787; 1988: $320,979,051)	331,423	321,684
Accrued interest	7,564	7,596
	513,564	449,426
Less: Excess assets of certified sinking funds payable to school districts	-	4,656
Accounts payable	49	45
	49	4,701
	$513,515	$444,725

Long-term investments include $26,000,000 (1988: $26,000,000) par value of debentures issued by the Authority.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

5. Sinking funds (continued)

Sinking fund instalments received from the school districts in respect of the debt to the Authority, together with the investment income earned thereon, are placed in sinking funds maintained by the trustee, the Minister of Finance and Corporate Relations. These funds provide for the retirement of school districts' debt and, in turn, for the retirement of the debt of the Authority at maturity.

Long-term investments consist primarily of bonds of the Government of Canada, various provinces and Crown corporations.

Funds management fees have been charged to the sinking funds of the Authority by the Minister of Finance and Corporate Relations in accordance with Section 39(4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

6. Investments

	Par Value In Thousands	
	1989	1988
Province of British Columbia Notes 6.79% to 8.33%, maturing 1989 through 1993	$204,481	$194,481
British Columbia Hydro and Power Authority Note 7.45%, maturing in 1989 - 1990 fiscal year	10,000	34,418
	$214,481	$228,899

Certain investments have early redemption provisions similar to those of the related debentures issued by the Authority.

Under Section 8.1 of the School District Capital Finance Act, where a security of a school board is held by the Authority, and the Minister of Finance and Corporate Relations of the Province of British Columbia certifies that the assets of the related sinking fund are sufficient to meet all obligations respecting the payment of principal and interest under the security, the board who issued the security shall transfer the assets in the sinking fund to the Authority.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

6. Investments (continued)

Upon transfer of the assets, the debt of the board is discharged, subject to conditions contained in the Minister's certificate. Where the Minister certifies that the assets of the sinking fund exceed what is required to meet the obligations of the security, the Authority shall pay the excess to the board who issued the security.

During the year ended March 31, 1989, loans receivable totalling $10,000,000 (1988: $89,608,000) were discharged. Investments with a cost of $9,117,000 (1988: $82,228,836) and a par value of $10,000,000 (1988: $89,608,000) were purchased with the assets from certified sinking funds. These investments have identical interest rates and maturity dates to the loans receivable they are replacing. They will be held until maturity and will be used to finance interest payments and principal repayment of the Authority's corresponding debt.

The Province of British Columbia has unconditionally guaranteed payment of principal and interest on the note issued by British Columbia Hydro and Power Authority.

7. Provision for recovery of exchange loss

In the fiscal year ended March 31, 1982, the Authority issued $9,500,000 in debentures denominated in United States dollars, and lent the proceeds to school districts in Canadian dollars.

As at March 31, 1989 the debt payable expressed in Canadian dollars exceeds the corresponding loan receivable by $232,640 (1988: $621,190). Under the terms of the School District Capital Finance Act, Section 3(1), all expenses incurred by the Authority are recoverable from the school districts. Accordingly, provision has been made for the recovery of the exchange loss from the school districts. This provision is included in loans receivable.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

Thorne Ernst & Whinney
Chartered Accountants

Third Floor, Royal Bank Building
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(604) 382-8251

AUDITORS' REPORT

To the Shareholder of
British Columbia Steamship Company (1975) Ltd.

We have examined the consolidated balance sheet of British Columbia Steamship Company (1975) Ltd. as at December 31, 1988 and the consolidated statements of income, contributed surplus, deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at December 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles set out in the Summary of Significant Accounting Policies applied on a basis consistent with that of the preceding year.

Thorne Ernst & Whinney

March 20, 1989

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

CONSOLIDATED BALANCE SHEET

	December 31	
ASSETS	1988	1987
CURRENT ASSETS		
Cash and investment deposits	$ 482,147	$ 111,098
Accounts receivable	109,368	112,337
Current portion of mortgage receivable (note 1)	2,000,000	-
Inventories	-	240,977
Prepaid expenses	-	84,207
	2,591,515	548,619
MORTGAGE RECEIVABLE (note 1)	2,000,000	-
INVESTMENT IN BRITISH COLUMBIA STENA LINE LTD., at cost (note 2)	10	-
PROPERTY, PLANT AND EQUIPMENT (note 3)	678,393	22,697,225
Accumulated depreciation	212,870	5,908,776
	465,523	16,788,449
	$ 5,057,048	$17,337,068
LIABILITIES, CAPITAL STOCK, CONTRIBUTED SURPLUS AND DEFICIT		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$ 504,836	$ 894,085
Demand note and accrued interest payable (note 4)	8,359,797	7,193,566
Current portion of obligation under capital lease (note 5)	141,463	-
	9,006,096	8,087,651
LONG-TERM LIABILITIES		
Obligation under capital lease (note 5)	386,018	-
Total liabilities	9,392,114	8,087,651
CAPITAL STOCK, CONTRIBUTED SURPLUS AND DEFICIT		
Capital stock		
5 Common shares (note 6)	5	5
Contributed surplus	-	17,593,546
Deficit	(4,335,071)	(8,344,134)
	(4,335,066)	9,249,417
	$ 5,057,048	$17,337,068

APPROVED BY THE BOARD:

Director

Director

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

CONSOLIDATED STATEMENT OF INCOME

	Year ended December 31 1988	 1987
Revenue		
Passengers	$ 4,579,127	$ 4,919,556
On-board services (Schedule)	4,471,410	4,406,078
Vehicles	1,384,824	1,350,683
Other	162,138	180,826
	10,597,499	10,857,143
Operating expenses		
On-board services (Schedule)		
Cost of sales	1,102,340	1,061,583
Operating expenses	1,712,788	1,683,741
	2,815,128	2,745,324
Ship operating expenses		
Deck	954,647	896,963
Engine room	1,104,294	1,146,309
Ship general	967,291	895,708
Fuel	1,154,062	1,235,748
Refit	1,263,785	901,391
Seattle terminal	621,579	678,383
Victoria terminals	568,192	522,657
	9,448,978	9,022,483
Income before non-operating expenses	1,148,521	1,834,660
Non-operating expenses		
Administration	814,179	704,754
Selling	866,080	1,136,153
Commissions	112,278	116,313
Interest	772,436	465,423
Depreciation, net of amortization of contributed surplus	415,628	158,161
	2,980,601	2,580,804
LOSS FOR THE YEAR	$ 1,832,080	$ 746,144

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

CONSOLIDATED STATEMENT OF CONTRIBUTED SURPLUS

	Year ended December 31	
	1988	1987
Contributed surplus at beginning of year	$17,593,546	$ 5,684,094
Grant from the shareholder, the Province of British Columbia	-	13,200,000
Deduct amortization	(11,752,403)	(1,290,548)
	5,841,143	17,593,546
Transferred to deficit	5,841,143	-
CONTRIBUTED SURPLUS AT END OF YEAR	$ -	$17,593,546

CONSOLIDATED STATEMENT OF DEFICIT

	Year ended December 31	
	1988	1987
Deficit at beginning of year	$ 8,344,134	$ 9,533,900
Loss for the year	1,832,080	746,144
	10,176,214	10,280,044
Deduct		
Balance transferred from contributed surplus	5,841,143	-
Grant from the shareholder, the Province of British Columbia	-	1,935,910
	5,841,143	1,935,910
DEFICIT AT END OF YEAR	$ 4,335,071	$ 8,344,134

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended December 31	
	1988	1987
CASH PROVIDED BY (USED FOR):		
OPERATIONS		
Loss for the year	$(1,832,080)	$ (746,144)
Depreciation, which does not involve cash	415,628	158,161
Grant funded expenses	-	(14,090)
Changes in non-cash operating working capital		
Accounts receivable	2,969	(58,054)
Inventories	240,977	(150,603)
Prepaid expenses	84,207	(27,218)
Accounts payable and accrued liabilities	(389,249)	588,410
Vessel lease payable	-	(1,935,910)
	(1,477,548)	(2,185,448)
FINANCING		
Increase in demand note and accrued interest payable	1,166,231	1,180,891
Capital lease obligation	527,481	-
	1,693,712	1,180,891
INVESTMENTS		
Investment in British Columbia Stena Line Ltd.	(10)	-
Mortgage receivable	(4,000,000)	-
Purchase of property, plant and equipment	(1,122,227)	(14,160,211)
Proceeds from sale of property, plant and equipment	5,277,122	-
	154,885	(14,160,211)
OTHER		
Grant from the shareholder, the Province of British Columbia	-	15,150,000
INCREASE (DECREASE) IN CASH POSITION	371,049	(14,768)
Cash at beginning of year	111,098	125,866
CASH AND INVESTMENT DEPOSITS AT END OF YEAR	$ 482,147	$ 111,098

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1988

GENERAL

The company is incorporated under the Canada Business Corporations Act and its principal business activity was the provision of passenger and car ferry service between Seattle, Washington, and Victoria, British Columbia. During 1988, the operating season started on May 7 (1987 - May 9) and finished on October 2 (1987 - October 4).

The wholly-owned subsidiary, British Columbia Steamship Company Inc., is a U.S.incorporated company which exists for liquor licensing purposes in Washington State waters.

As a result of agreements reached with British Columbia Stena Line Ltd., in future years British Columbia Stena Line Ltd. will manage gaming concessions for the company and the company will receive thirty percent of the net gaming revenue.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

These financial statements are prepared in accordance with generally accepted accounting principles except that contributed surplus recorded on the receipt of grants from the shareholder, the Province of British Columbia, used to fund asset acquisitions is amortized to earnings at the same rate as the related assets are depreciated or written down in value.

Principles of consolidation

The consolidated financial statements include the accounts of the company and its wholly-owned subsidiary, British Columbia Steamship Company Inc.

Translation of foreign currency

(i) Monetary assets and liabilities are translated into Canadian dollars at rates of exchange in effect at the year-end.

(ii) Revenues and expenses are translated into Canadian dollars at the average rate of exchange for the year with the exception of depreciation, which reflects historic rates used for the related assets.

1. MORTGAGE RECEIVABLE

In September 1988, the company entered into an agreement to sell all operating assets, with the exception of gaming equipment under capital lease, to British Columbia Stena Line Ltd. for $6,000,000. Under the terms of the agreement, $2,000,000 was payable on closing while the balance, secured by a non-interest bearing debenture and ships' mortgage, is payable in two equal instalments of $2,000,000 on November 4, 1989 and 1990.

As a result of investigations and inspections carried out pursuant to provisions of the September 1988 agreement respecting condition of the assets, the purchase price was adjusted by $400,000. This adjustment is to be deducted by British Columbia Stena Line Ltd. from the company's share of future net gaming revenue.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

2. INVESTMENT IN BRITISH COLUMBIA STENA LINE LTD.

The company is the registered owner of 10 Class C non-voting shares of British Columbia Stena Line Ltd., representing 100% of the issued and outstanding Class C non-voting shares. The holders of Class C non-voting shares have the right to nominate two directors to the Board of Directors of British Columbia Stena Line Ltd.

3. PROPERTY, PLANT AND EQUIPMENT

	1988			1987
	Cost	Accumulated depreciation	Net	Net
Vessels				
Princess Marguerite	$ -	$ -	$ -	$ 3,434,674
Vancouver Island Princess	-	-	-	11,124,488
Automotive equipment	-	-	-	6,235
Furniture and fixtures on shore	-	-	-	8,212
Radio equipment	-	-	-	8,374
Vessel equipment	-	-	-	244,086
Leasehold improvements				
Victoria - Belleville	-	-	-	12,354
- Ogden Point	-	-	-	1,530,975
Seattle	-	-	-	419,051
Equipment under capital lease	678,393	212,870	465,523	-
	$ 678,393	$ 212,870	$ 465,523	$16,788,449

4. DEMAND NOTE AND ACCRUED INTEREST PAYABLE

	1988	1987
Demand note	$ 8,278,309	$ 7,102,607
Accrued interest	81,488	90,959
	$ 8,359,797	$ 7,193,566

The demand note is payable to the shareholder, the Province of British Columbia, at an interest rate to be reset annually at November 30. The current rate is 11.3%.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

5. OBLIGATION UNDER CAPITAL LEASE

The company leases gaming equipment under leases expiring in 1990 and 1991. This equipment may be purchased during the term of the lease but no later than at the end of the lease. The cost less estimated salvage value of leased equipment is being amortized on a straight-line basis over the estimated life of the leased assets. The annual minimum lease payments during the next three years are as follows:

1989	$196,129
1990	207,087
1991	222,664
	625,880
Amount representing interest	98,399
	527,481
Less current portion	141,463
	$386,018

As a result of agreements reached with British Columbia Stena Line Ltd., British Columbia Stena Line Ltd. is required to make the lease payments on behalf of the company.

6. CAPITAL STOCK

The company is limited by its articles to issuing a maximum of 55,000 common shares.

7. CONTINGENT LIABILITIES

(a) As part of its agreement to purchase the assets of the company, British Columbia Stena Line Ltd. has assumed the company's lease obligation at Ogden Point in Victoria, which contains the right to increase the rent effective April 30, 1990.

The company has agreed to indemnify British Columbia Stena Line Ltd. for any basic rent liability related to Ogden Point in excess of $80,087 per year for the period November 10, 1988 to November 9, 1993.

(b) British Columbia Stena Line Ltd. has also assumed the company's obligations under two leases related to the Belleville Street pier and terminal which expire in 1991 and 1994. If these leases are terminated while British Columbia Stena Line Ltd. is carrying on a cruise and ferry service business, the company has agreed to indemnify it for various costs including relocation and incremental rent.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

SCHEDULE OF ON-BOARD SERVICES

	Year ended December 31	
	1988	1987
Catering services		
Revenue	$ 1,523,682	$ 1,559,640
Cost of sales	410,318	401,759
Operating expenses	928,162	869,263
Income	185,202	288,618
Lounges		
Revenue	590,462	593,685
Cost of sales	81,367	71,909
Operating expenses	298,215	297,944
Income	210,880	223,832
Newsstands		
Revenue	473,547	478,428
Cost of sales	266,302	256,204
Operating expenses	69,156	70,579
Income	138,089	151,645
Duty-free shops		
Revenue	664,677	655,650
Cost of sales	344,353	331,711
Operating expenses	107,356	97,281
Income	212,968	226,658
Dayrooms		
Revenue	92,448	97,990
Operating expenses	52,643	49,669
Income	39,805	48,321
Casinos		
Revenue	1,126,594	1,020,685
Operating expenses	257,256	299,005
Income	869,338	721,680
TOTAL ON-BOARD SERVICES		
Revenue	4,471,410	4,406,078
Cost of sales	1,102,340	1,061,583
Operating expenses	1,712,788	1,683,741
Income	$ 1,656,282	$ 1,660,754

BRITISH COLUMBIA SYSTEMS CORPORATION

Thorne Ernst & Whinney
Chartered Accountants

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(604) 382-8221

AUDITORS' REPORT

The Honourable Cliff Michael
Minister of Government Management Services
Province of British Columbia

We have examined the balance sheet of British Columbia Systems Corporation as at March 31, 1989 and the statements of income and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the method of depreciating its computer processors, as explained in note 6 to the financial statements, on a basis consistent with that of the preceding year.

Thorne, Ernst & Whinney

May 26, 1989

BRITISH COLUMBIA SYSTEMS CORPORATION

BALANCE SHEET
(expressed in thousands)

	March 31	
ASSETS	1989	1988
		(note 6)
CURRENT ASSETS		
Cash	$ 916	$ 456
Accounts receivable	10,523	5,245
Prepaid expenses	1,276	482
	12,715	6,183
FIXED ASSETS (notes 1 and 7)		
Land	4,600	6,917
Building	27,689	31,659
Computer and ancillary equipment	52,271	37,726
Furniture and fixtures	1,957	1,938
Leasehold improvements	188	174
	86,705	78,414
Accumulated depreciation and amortization	35,072	23,707
	51,633	54,707
OTHER ASSETS		
Deferred bond discount and issue costs	107	151
	$ 64,455	$ 61,041

APPROVED BY THE BOARD:

Director

ACEvan Director

LIABILITIES AND RETAINED EARNINGS	March 31 1989	 1988 (note 6)
CURRENT LIABILITIES		
Notes payable, Province of British Columbia (note 3)	$ 3,990	$ 8,989
Accounts payable and accrued liabilities	13,027	6,558
Deferred revenue	345	553
Current portion of long-term debt (note 4)		
Lease capitalization	288	451
Other	929	929
Contractual liability for computer and ancillary equipment	3,791	547
	22,370	18,027
LONG-TERM DEBT (note 4)		
Lease capitalization	-	218
Other	35,112	36,593
	35,112	36,811
RETAINED EARNINGS (note 10)	6,973	6,203
	$ 64,455	$ 61,041

Commitments (note 11)
Contingency (note 13)

BRITISH COLUMBIA SYSTEMS CORPORATION

STATEMENT OF INCOME AND RETAINED EARNINGS
(expressed in thousands)

	Year ended March 31 1989	1988 (note 6)
Revenue		
Telecommunications (note 5)	$ 50,535	$ 8,118
Processing	32,305	28,284
Labour	20,378	17,781
Interest and other	969	721
	104,187	54,904
Expenses (note 5)		
Employee	27,372	23,011
Facilities management fees (note 8)	3,820	3,781
Administrative and general	5,680	4,703
Equipment rental and maintenance	47,556	7,550
Depreciation and amortization (note 6)	11,494	10,130
Interest (note 4)	969	1,427
	96,891	50,602
Income before net building operating costs and contribution from the Province of British Columbia	7,296	4,302
Net building operating costs	(3,911)	(4,345)
Contribution from the Province of British Columbia (note 9)	3,800	3,800
Income before extraordinary item	7,185	3,757
Extraordinary item		
Write-down of land, building and building equipment to appraised value (note 7)	(6,415)	-
NET INCOME (note 10)	770	3,757
Retained earnings at beginning of year, as restated (note 6)	6,203	2,446
RETAINED EARNINGS AT END OF YEAR	$ 6,973	$ 6,203

BRITISH COLUMBIA SYSTEMS CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION
(expressed in thousands)

	Year ended March 31	
	1989	1988
		(note 6)
CASH PROVIDED BY (USED FOR):		
OPERATIONS		
Net income	$ 770	$ 3,757
Items not involving cash		
Depreciation and amortization	12,468	10,936
Deferred bond discount and issue costs	44	45
Gain on disposal of fixed assets	(354)	(193)
Write-down of land, building and building equipment	6,415	-
Change in non-cash operating working capital	187	(810)
	19,530	13,735
FINANCING		
Long-term debt reductions	(1,862)	(2,461)
Short-term borrowings, net of repayments	(4,999)	4,517
Change in contractual liability for computer and ancillary equipment	3,244	(9,361)
	(3,617)	(7,305)
INVESTMENTS		
Additions to fixed assets	(16,091)	(7,028)
Proceeds from disposal of fixed assets	638	820
	(15,453)	(6,208)
INCREASE IN CASH POSITION	460	222
Cash at beginning of year	456	234
CASH AT END OF YEAR	$ 916	$ 456

BRITISH COLUMBIA SYSTEMS CORPORATION

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1989

GENERAL

British Columbia Systems Corporation, incorporated as a Crown Corporation of the Province of British Columbia under the System Act R.S.B.C. 1979, has a mandate to advance the effective and efficient use of information systems in the British Columbia public sector. As a service organization within government, British Columbia Systems Corporation provides shared computer processing, data and voice communication and selected professional services on a competitive basis. In 1988/89, the Corporation received 90% of its revenues from Provincial Government Ministries, with the balance from other government entities.

On October 23, 1987, the Government of British Columbia announced plans to offer all or part of the Corporation for sale to the private sector. On November 21, 1988, the Government decided not to proceed with the privatization of British Columbia Systems Corporation, and any attendant costs are reflected in the current year.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Statement presentation

As prescribed by Section 9(6) of the System Act, the financial statements of the Corporation are prepared in accordance with generally accepted accounting principles.

Accrual accounting

The accrual method of accounting is used in the preparation of these financial statements. Accordingly, revenues are recorded in the period they are earned and expenditures are recorded in the period they are incurred.

Fixed assets

The Corporation leases some of its computer equipment. Certain of these leases, however, transfer the benefits and risks incident to ownership to the Corporation. In such cases, as more fully described in notes 1 and 4, the leases have been capitalized.

Fixed assets are recorded at cost with the exception of the land, building and building equipment, which are recorded at appraised value plus subsequent additions at cost.

BRITISH COLUMBIA SYSTEMS CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fixed assets (Continued)

Fixed assets are depreciated and amortized over their estimated useful lives as follows:

Building	Over forty years on a straight-line basis
Building equipment	Over twenty years on a straight-line basis
Computer processors	Over terms up to four years on a straight-line basis (note 6)
Other computer and ancillary equipment	Over terms up to three years on a straight-line basis
Furniture and fixtures	Over ten years on a straight-line basis
Leasehold improvements	Over terms of leases on a straight-line basis

Revenue recognition

Revenue from resource billing is recognized as the services are performed. Revenue from fixed price contracts is recognized over the terms of the respective contracts.

Corporate income taxes

The Corporation is exempt from Federal and Provincial corporate income taxes.

Sinking funds

Payments made to sinking funds with respect to retirement provisions of the sinking fund bonds and debentures are netted against long-term debt until such time as the bonds or debentures are redeemed and cancelled. Interest earned on the sinking funds is treated as interest income with a corresponding increase in the sinking funds.

Amortization of other assets

Discount and issue costs relating to the Province of British Columbia bond Series BCSC-M are deferred and amortized on a straight-line basis over the term of the bond.

1. FIXED ASSETS

(a) During the year, the Corporation acquired fixed assets totalling $16,091,000 (computer and ancillary equipment - $15,915,000). The Corporation also disposed of fixed assets with a gross book value of $1,410,000 (computer and ancillary equipment - $1,395,000).

(b) Included in fixed assets is computer equipment arising from the capitalization of certain leases at a cost of $637,000 (1987/88 - $1,254,000). The related accumulated depreciation amounts to $444,000 (1987/88 - $778,000).

BRITISH COLUMBIA SYSTEMS CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

2. BORROWING AUTHORITY

Pursuant to Section 8(6) of the System Act, the Corporation may be advanced or borrow up to $65,000,000. In computing borrowings, the aggregate net rentals payable by the Corporation under leases of personal property for a term exceeding one year shall be excluded.

3. NOTES PAYABLE, PROVINCE OF BRITISH COLUMBIA

These consist of short-term notes bearing interest at rates ranging from 11.99% to 12.26% and maturing at various dates to July 31, 1989.

4. LONG-TERM DEBT

(a) Lease capitalization

The minimum annual contractual obligations with respect to capitalized leases are as follows:

1989/90	$ 305,314
Less imputed interest at an average annual rate of 13.75%	17,344
Capitalized lease obligations	287,970
Less current portion	287,970
Long-term portion	$ -

BRITISH COLUMBIA SYSTEMS CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

4. LONG-TERM DEBT (Continued)

(b) Other

	Interest rate	Maturity date	Amount
Canada Pension Plan debentures			
Series 1	15.69%	June 2001	$14,007,000
Series 2	16.10%	March 2002	12,500,000
Province of British Columbia bond			
Series BCSC-M	9.00%	August 1991	16,000,000
			42,507,000
Less sinking funds on deposit with the Minister of Finance for British Columbia (1987/88 - $4,985,000)			6,466,000
			36,041,000
Less current portion			929,000
Long-term portion			$35,112,000

Mandatory sinking fund requirements in respect of the above debt for each of the next five years and thereafter are as follows:

	CPP S-1 & 2	Bond BCSC-M	Total
1989/90	$ 579,000	$ 350,000	$ 929,000
1990/91	579,000	350,000	929,000
1991/92	579,000	14,522,000	15,101,000
1992/93	579,000	-	579,000
1993/94	579,000	-	579,000
Thereafter	17,924,000	-	17,924,000
	$20,819,000	$15,222,000	$36,041,000

The Province of British Columbia has guaranteed the payment of principal and interest on all long-term debt, with the exception of capitalized leases as in (a) above, issued by the Corporation.

(c) Interest expense

In 1988/89 the Corporation incurred interest expense of $5,759,000 on long-term debt and $491,000 on short-term debt. Of these amounts, $5,281,000 was allocated to building costs and $969,000 to the financing of the current operations.

BRITISH COLUMBIA SYSTEMS CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

5. TELECOMMUNICATIONS

During the year the Corporation had the responsibility for the coordination and management of telecommunication services under a contract with the Provincial Government. Included in the operations for the year ended March 31, 1989 are revenues of $39 million and expenses which comprise $37 million in equipment rental and maintenance and $2 million in employee and administrative expenses.

Subsequent to the year end the Corporation entered into an agreement with the Provincial Government by which the Corporation acquired the title to certain telecommunication equipment owned by the Provincial Government and assumed all of the obligations with respect to such equipment.

6. CHANGE IN ACCOUNTING POLICY

In 1988/89 the Corporation retroactively changed its method of depreciating its computer processors from the annuity method to the straight-line method.

The financial statements for the year ended March 31, 1989 have been prepared on the new basis and comparative figures for the year ended March 31, 1988 have been restated to reflect the change. This change decreased earnings in the current year by $212,000 and 1987/88 by $474,000 and decreased earnings prior to 1987/88 by $131,000.

7. EXTRAORDINARY ITEM

Effective March 31, 1989, the Corporation decided to write down the carrying value of the land, building and building equipment to appraised value (from $33,115,000 to $26,700,000). The appraisal was prepared by B. McConnell & Associates Ltd. on January 18, 1989. The appraised value is based on a combination of the income capitalization and the cost summation methods. This decision resulted in a reduction of $6,415,000 in the carrying value of these assets and in net income for the current year.

8. FACILITIES MANAGEMENT CONTRACT

On October 1, 1988, the Corporation agreed to a one-year extension of the Facilities Management Contract. Negotiations on a further extension of the contract term after September 30, 1989 are currently in process.

9. CONTRIBUTION FROM THE PROVINCE OF BRITISH COLUMBIA

In 1987/88, the Province of British Columbia agreed to provide assistance of $3.8 million per annum toward the costs of the building incurred by the Corporation. This assistance will terminate March 31, 2002.

BRITISH COLUMBIA SYSTEMS CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

10. NET INCOME

Pursuant to Section 8(5) of the System Act, the Lieutenant-Governor in Council may, each fiscal year, on the recommendation of the Minister of Finance, direct the transfer to the Government of all or part of the net income for the current year or for previous years to the extent not previously so transferred.

11. LEASE COMMITMENTS

The Corporation leases some of its premises and computer equipment for periods of up to five years.

The minimum annual contractual obligations of non-cancellable leases are as follows (excluding amounts relating to capitalized leases):

1989/90	$202,000
1990/91	165,000
1991/92	33,000

12. PENSION AND SUPERANNUATION PLANS

Until the Corporation establishes a pension or superannuation plan, the Public Service Superannuation Act applies to the Corporation and its officers and employees. The Corporation is obliged to contribute to the Public Service Superannuation Fund.

13. CONTINGENCY

(a) The Corporation is obligated under the Facilities Management Contract (note 8) to cover certain employee termination costs should the contract not be renewed. The Corporation is unable to determine the extent of the liability, if any, which may result from this obligation. Should a liability arise in the future, the expense will be charged to income in the period in which the settlement occurs.

(b) The current year includes a settlement of claims by the Corporation in respect of management remuneration matters pertaining to prior years.

14. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the method of presentation adopted in the current fiscal year.

Thorne Ernst & Whinney
Chartered Accountants

Thorne Ernst & Whinney Tower
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File Ref.

AUDITORS' REPORT

To the Members of the Board of Directors of
British Columbia Transit

We have examined the balance sheet of British Columbia Transit as at March 31, 1989 and the statements of revenue and expenditures and accumulated net revenue, contributed surplus, changes in financial position and changes in regional transit funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of British Columbia Transit as at March 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Thorne Ernst & Whinney

May 29, 1989

EW Member of
Ernst & Whinney
International

BRITISH COLUMBIA TRANSIT

BALANCE SHEET

	March 31 1989	March 31 1988
	($000)	($000)
ASSETS		
CURRENT ASSETS		
Accounts receivable		
Province of British Columbia	$ 13,226	$ 9,650
Municipalities	21,865	22,336
Sundry	3,090	4,428
Mortgage receivable	-	700
Parts inventory	9,149	9,494
Prepaid expenditures	3,711	3,938
	51,041	50,546
MORTGAGE RECEIVABLE	557	-
LONG-TERM DEBT SINKING FUND	52,889	32,189
FIXED ASSETS		
Land, buildings and equipment (note 3)	236,159	239,762
SkyTrain (notes 4 and 9)	958,820	981,488
Capital projects in progress (note 5)	175,660	123,262
	1,370,639	1,344,512
	$1,475,126	$1,427,247
REGIONAL TRANSIT FUNDS		
Cash and term deposits	$ 30,348	$ 19,156
Accounts receivable and accrued interest	5,717	4,720
	$ 36,065	$ 23,876

	March 31 1989	March 31 1988
	($000)	($000)
LIABILITIES, EQUITY AND FUND BALANCES		
CURRENT LIABILITIES		
Cheques issued in excess of funds on deposit	$ 1,324	$ 359
Accounts payable and accrued liabilities	71,158	69,347
Payable to contractors	4,177	2,823
Notes payable (note 6)	167,445	114,925
Current portion of long-term debt	16,419	16,419
Current obligations under capital leases	5,753	5,651
	266,276	209,524
LONG-TERM DEBT (note 7)	785,473	784,679
OBLIGATIONS UNDER CAPITAL LEASES (note 8)	215,838	221,105
EQUITY		
Contributed Surplus	204,935	209,387
Accumulated net revenue	2,604	2,552
	207,539	211,939
	$1,475,126	$1,427,247
CONTINGENT LIABILITIES (note 9)		
Payable to BC Transit	$ 19,900	$ 20,312
Fund Balances	16,165	3,564
	$ 36,065	$ 23,876

APPROVED BY THE BOARD:

A Ross Director

James M Stuart Director

BRITISH COLUMBIA TRANSIT

STATEMENT OF REVENUE AND EXPENDITURES AND ACCUMULATED NET REVENUE

	Year ended March 31 1989	 1988
	($000)	($000)
Revenue		
Operations	$ 115,340	$ 105,596
Interest	4,281	2,284
	119,621	107,880
Expenditures		
Operations and maintenance	191,636	185,687
Administration	31,068	25,292
Interest on long-term debt	90,084	80,615
Interest on obligations under capital leases	22,372	20,929
Other interest	1,096	9,822
Depreciation and amortization	29,548	24,829
Property leases and taxes	5,588	5,553
	371,392	352,727
	(251,771)	(244,847)
Recoveries		
Contributions from the Province of British Columbia	131,968	117,531
Contributions from municipalities	77,976	82,578
Provincial grant - debt servicing assistance	38,927	41,690
Amortization of contributed surplus to offset depreciation charged on contributed assets	2,900	3,048
	251,771	244,847
NET REVENUE FROM TRANSIT OPERATIONS	-	-
Other		
Realization of contributed surplus on disposal of contributed assets	1,552	1,955
Loss on disposal of fixed assets	(579)	(1,513)
Loss on disposal of inventory	(921)	(150)
	52	292
NET REVENUE	52	292
Accumulated net revenue at beginning of year	2,552	2,260
ACCUMULATED NET REVENUE AT END OF YEAR	$ 2,604	$ 2,552

BRITISH COLUMBIA TRANSIT

STATEMENT OF CONTRIBUTED SURPLUS

	Year ended March 31 1989	 1988
	($000)	($000)
APPRAISAL INCREASE CREDITS		
Balance at beginning of year	$190,327	$196,724
Amount transferred to statement of revenue and expenditures and accumulated net revenue to offset depreciation charged on contributed assets	(2,900)	(3,048)
Reduction on disposition of contributed assets	(1,557)	(5,299)
Reappraisal of revenue vehicles	-	1,950
	185,870	190,327
OTHER CONTRIBUTED SURPLUS		
Balance at beginning of year	19,060	15,720
Increase on disposition of contributed assets	5	3,340
	19,065	19,060
BALANCE AT END OF YEAR	$204,935	$209,387

BRITISH COLUMBIA TRANSIT

STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended March 31 1989 ($000)	 1988 ($000)
CASH PROVIDED BY (USED FOR):		
OPERATIONS		
Net revenue	$ 52	$ 292
Items not involving cash		
Depreciation and amortization	29,548	24,829
Amortization of bond discount	794	686
Amortization of contributed surplus to offset depreciation charged on contributed assets	(2,900)	(3,048)
Realization of contributed surplus on disposal of contributed assets	(1,552)	(1,955)
Loss on disposal of assets	1,500	1,513
	27,442	22,317
Changes in non-cash operating working capital		
Accounts receivable	(1,767)	757
Parts inventory	(576)	1,055
Prepaid expenditures	227	(789)
Accounts payable and accrued liabilities	3,165	11,214
	28,491	34,554
FINANCING		
Proceeds on capital leases of vehicles and equipment	-	48,916
Principal repayments on obligations under capital leases	(5,165)	(4,921)
Increase (decrease) in		
Notes payable	52,520	(263,103)
Long-term debt	-	277,058
Long-term debt sinking fund	(20,700)	(11,544)
Decrease in mortgage receivable	143	2,381
	26,798	48,787
INVESTMENTS		
Proceeds from sale of fixed assets	66	3,648
Additions to		
Land, buildings and equipment	(3,922)	(13,546)
Capital projects in progress	(52,398)	(69,122)
	(56,254)	(79,020)
INCREASE (DECREASE) IN CASH DEFICIENCY	965	(4,321)
Cash deficiency at beginning of year	359	4,680
CASH DEFICIENCY AT END OF YEAR	$ 1,324	$ 359

BRITISH COLUMBIA TRANSIT

STATEMENT OF CHANGES IN REGIONAL TRANSIT FUNDS

			Total	
			Year ended March 31	
	Vancouver	Victoria	1989	1988
	($000)	($000)	($000)	($000)
FUND BALANCE AT BEGINNING OF YEAR	$ 404	$ 3,160	$ 3,564	$ 10,136
Revenue				
Gas tax	48,624	-	48,624	36,386
Non-residential property tax	21,269	-	21,269	19,994
Power levy	9,894	3,991	13,885	13,074
Interest earned	2,178	385	2,563	2,238
	81,965	4,376	86,341	71,692
	82,369	7,536	89,905	81,828
Contribution to shareable deficit	(69,689)	(4,051)	(73,740)	(78,264)
FUND BALANCE AT END OF YEAR	$ 12,680	$ 3,485	$ 16,165	$ 3,564

BRITISH COLUMBIA TRANSIT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1989

1. AUTHORITY

British Columbia Transit ("BC Transit") is established under the British Columbia Transit Act, as amended, to operate the urban transit systems in the Province of British Columbia.

In accordance with the Vancouver and Victoria Regional Transit Commission regulations, BC Transit is responsible for the administration of all funds raised by certain tax levies. The financial position and changes during the year in these funds are set out in the Balance Sheet and in the Statement of Changes in Regional Transit Funds.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements are prepared in accordance with accounting principles appropriate for BC Transit. These principles are in conformity with generally accepted accounting principles appropriate for commercial enterprises, with the exceptions identified in notes 2(b) and (e).

(a) Parts inventory
Parts inventory is valued at the lower of cost and replacement value. Cost is determined using the average cost method. Certain parts inventory was acquired from B.C. Hydro in 1980 at a nominal cost. At the time of its acquisition, this inventory was valued at its average cost to B.C. Hydro with the difference being credited to contributed surplus.

(b) Fixed assets
Fixed assets have been recorded as follows:

(i) Fixed assets transferred from the Province of British Columbia in fiscal year 1980, at their appraised value at June 30, 1979.

(ii) Revenue vehicles acquired from B.C. Hydro, at their appraised value at March 1, 1980.

(iii) Seabuses, the South Shore and North Shore Seabus Terminals, acquired from the Province of British Columbia, at appraised values. The Seabuses were originally appraised at July 15, 1980. At August 18, 1987 they were reappraised by Robert Allan Ltd., as a result of which, fixed assets and contributed surplus were both increased by $1,950,000. The other appraisals were carried out at various dates between July 15, 1980 and June 30, 1981.

BRITISH COLUMBIA TRANSIT

NOTES TO FINANCIAL STATEMENTS (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(b) Fixed assets (Continued)

(iv) The trolley overhead system acquired from B.C. Hydro on January 1, 1984 at its nominal value of $1.

(v) Land, land improvements, buildings and equipment acquired from B.C. Hydro, at appraised value. These appraisals were carried out at various dates between April 1, 1980 and April 1, 1982.

All appraisals are fair market value appraisals with the exception of the appraisal of buildings and land improvements, which are appraised at depreciated replacement cost.

(vi) All construction and testing costs related to the SkyTrain have been capitalized. These costs include net interest expenditures as indicated in note 2(c), the costs incurred in testing the service reliability of the Vancouver/New Westminster phase of the SkyTrain system to March 31, 1986 and the remaining estimated net costs relating to this phase of the system.

(vii) All other fixed assets, at cost, including capitalized interest as indicated in note 2(c).

(viii) Depreciation and amortization are provided on the basis which results in a matching of these charges with BC Transit's statutory power to recover the costs of the related assets. Contributed assets are not subject to recovery and are depreciated over their estimated useful lives by the sinking fund method. All assets are depreciated over a period not exceeding their estimated remaining useful lives.

(c) Capitalization of interest

Interest, incurred in connection with capital acquisitions from the date of advance of funds until the assets are placed in service for transit purposes, is capitalized. Interest of $14,313,000 (1988, $6,467,000) was capitalized during the year ended March 31, 1989.

(d) Amortization of bond discounts

Bond discounts are amortized on a straight-line basis over the term of the debt.

(e) Amortization of contributed surplus

Contributed surplus (appraisal increase credits) is being amortized and reflected in net revenue at an amount equal to the depreciation charged on those assets for which BC Transit does not have statutory power to obtain full recovery from operations.

BRITISH COLUMBIA TRANSIT

NOTES TO FINANCIAL STATEMENTS (Continued)

3. LAND, BUILDINGS AND EQUIPMENT

	1989			1988
	Carrying value	Accumulated depreciation and amortization	Net	Net
	($000)	($000)	($000)	($000)
Land	$ 48,851	$ -	$ 48,851	$ 48,851
Land improvements	15,536	1,249	14,287	14,373
Buildings	59,938	4,082	55,856	56,335
Revenue vehicles	45,934	20,024	25,910	28,159
Revenue vehicles under capital leases	91,652	14,205	77,447	80,466
Equipment	15,352	1,544	13,808	11,578
	$277,263	$ 41,104	$ 236,159	$ 239,762

4. SKYTRAIN

	1989	1988
	($000)	($000)
Construction, engineering and administration	$ 656,907	$ 656,907
Vehicles and equipment under capital lease	159,502	159,502
Property and rights-of-way	37,976	37,976
	854,385	854,385
Net interest capitalized	161,575	161,575
	1,015,960	1,015,960
Less accumulated depreciation and amortization	57,140	34,472
	$ 958,820	$ 981,488

BRITISH COLUMBIA TRANSIT

NOTES TO FINANCIAL STATEMENTS (Continued)

5. CAPITAL PROJECTS IN PROGRESS

	1989	1988
	($000)	($000)
Surrey extension	$142,755	$111,720
Surrey extension (capitalized interest)	24,529	10,373
	167,284	122,093
Other	8,376	1,169
	$175,660	$123,262

At March 31, 1989 BC Transit has unutilized approved funding for the Surrey extension of $36,245,000 (excluding interest), of which $5,062,000 has been committed.

6. NOTES PAYABLE

	1989	1988
	($000)	($000)
Commercial paper with the Province of British Columbia, 11.30% weighted average interest rate	$167,445	$114,925

7. LONG-TERM DEBT

	1989	1988
	($000)	($000)
Debentures, 11.03% weighted-average interest rate, due November 25, 1997 to August 10, 2007	$723,438	$723,438
11.125% Bond payable, due December 1, 1998	50,000	50,000
8.75% Bond payable, due January 15, 2009	25,000	25,000
	798,438	798,438
Less unamortized bond discount	10,546	11,340
	787,892	787,098
12.25% Serial debenture, interest payable annually, principal repayments of $1,400,000 payable annually commencing January 31, 1991, with a final payment of $7,000,000 due January 31, 1996	14,000	14,000
	801,892	801,098
Less current portion	16,419	16,419
	$785,473	$784,679

BRITISH COLUMBIA TRANSIT

NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG-TERM DEBT (continued)

Long-term debt totalling $812,438,000 is guaranteed by the Province of British Columbia.

Effective April 1,1986 BC Transit entered into an agreement whereby the Province of British Columbia makes grants of principal and interest payments on $275,000,000 of the long-term debt, representing approximately 50% of the SkyTrain guideway and station construction cost. These payments aggregated $38,927,000 during each of 1989 and 1988.

Sinking fund and serial debenture payments due in each of the next five years are approximately as follows ($000):

1990	$ 16,419
1991	17,819
1992	17,819
1993	17,819
1994	17,819

8. OBLIGATIONS UNDER CAPITAL LEASES

The obligations under capital leases, which mature at various dates from 1994 to 2007, represent the total present value of future minimum lease payments discounted at the interest rates implicit in the leases at the commencement of the lease term. These rates vary with prime and during the year ranged from 8.3% to 12.2%.

Obligations under capital leases totalling approximately $215,450,000 are guaranteed by the Province of British Columbia.

The following is a schedule by year of approximate future minimum lease payments together with the balance of the obligations under capital leases as of March 31, 1989 ($000):

1990	$ 27,982
1991	27,932
1992	27,639
1993	28,188
1994	29,173
1995 - 2007	320,504
	461,418
Less amounts representing interest	239,827
	221,591
Less current portion	5,753
	$215,838

BRITISH COLUMBIA TRANSIT

NOTES TO FINANCIAL STATEMENTS (Continued)

9. CONTINGENT LIABILITIES

BC Transit is disagreeing with the supplier of the SkyTrain system on the interpretation of certain clauses of the purchase agreement. There are also a number of sub-contractor claims which have not yet been settled. In addition, a claim has been made by the City of Vancouver for damages due to the noise of the SkyTrain system. The outcome of the negotiations relating to these matters cannot presently be determined. They will be reflected in the accounts in the period of settlement.

10. COMPARATIVE FIGURES

Certain figures for the prior year have been reclassified to conform with the presentation adopted in the current year.

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY TRUST FUND

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Members of the Creston Valley Wildlife Management
Authority, and

To the Minister responsible for Environment,
Province of British Columbia:

I have examined the balance sheet of the Creston Valley Wildlife Management Authority Trust Fund as at March 31, 1989 and the statements of fund balance and revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Trust Fund as at March 31, 1989 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the Creston Valley Wildlife Act. In my opinion, these transactions were, in all significant respects, in compliance with the Act.

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 23, 1989

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY

TRUST FUND

BALANCE SHEET

AS AT MARCH 31, 1989

	1989	1988
ASSETS		
Cash	$ 85,835	$ 15,854
Short-term investments	-	27,889
Accrued interest receivable	7,537	7,813
Inventory	19,092	14,508
Prepaid expenses	5,174	5,846
	117,638	71,910
Long-term investments (market value - $159,822; 1988 - $274,069)	164,801	264,020
Fixed assets	1	1
	$282,440	$335,931
LIABILITIES		
Deferred revenue	$ 380	$ 380
Refundable security deposits	5,544	4,810
Accrued expenses	5,650	2,677
	11,574	7,867
FUND BALANCE	270,866	328,064
	$282,440	$335,931

The accompanying notes are an integral part of these financial statements.

Approved by the Management Authority:

D. McDonald - Chairman

Gerald H. Townsend

G. Townsend - Member

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY TRUST FUND

STATEMENT OF FUND BALANCE

FOR THE YEAR ENDED MARCH 31, 1989

	Operating Fund	Reserve for Facilities, Equipment and Major Works	Fund Balance March 31, 1989	Fund Balance March 31, 1988
Balance at beginning of year	$ 80,801	$247,263	$328,064	$276,109
Excess of (expenditues over revenue) revenues over expenditures	(57,198)	-	(57,198)	51,955
	23,603	247,263	270,866	328,064
Transfers from reserves (to reserves)	74,848	(74,848)	-	-
Balance at the end of the year	$ 98,451	$172,415	$270,866	$328,064

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY

TRUST FUND

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED MARCH 31, 1989

	1989	1988
REVENUE		
Grants		
Province of British Columbia	$100,000	$100,000
Government of Canada	100,000	100,000
Other	10,638	8,824
	210,638	208,824
Interest	33,536	31,371
Operations		
Campground	2,000	10,917
Donations	4,222	3,215
Food services	6,406	6,286
Permits and sundry	16,694	20,490
Publications and other sales	17,228	16,480
West Meadows	10,549	11,500
Wildlife centre	12,311	11,842
	69,410	80,730
	313,584	320,925
EXPENDITURE		
Administration and general	116,105	99,879
Campground	3,125	13,756
Equipment, machinery, buildings	15,465	578
Food services	10,538	12,269
Habitat management	36,353	19,526
Office furniture and equipment	5,244	12,914
Public services and information	23,942	21,743
Sales expense	14,260	15,572
Special projects	12,146	3,671
West Meadows	1,960	2,771
Wildlife centre	74,144	66,291
Settlement of outstanding claim	57,500	-
	370,782	268,970
EXCESS OF (EXPENDITURES OVER REVENUE) REVENUE OVER EXPENDITURE FOR THE YEAR	$(57,198)	$ 51,955

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY

TRUST FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

1. Trust Fund

The Creston Valley Wildlife Management Authority was established by the Creston Valley Wildlife Act. The Trust Fund is established by Section 20 of the Act and includes all funds of the Management Authority, except money appropriated by the Legislature otherwise than by way of grants to the Trust Fund. All money of the Trust Fund is to be applied for wildlife conservation, management and development in the Creston Valley wildlife management area. Continued operation of the Management Authority is dependent on federal and provincial grants.

2. Significant Accounting Policies

Significant accounting policies followed in the preparation of these financial statements are:

a) Inventory is valued at the lower of cost and net realizable value.

b) Long-term investments are recorded at cost with the discount amortized on a straight-line basis over the terms of the investments.

c) Fixed assets are expensed in the year of acquisition.

d) Donations are recorded on a cash basis.

3. Services Provided At No Cost

Certain biological and support services are provided to the Authority by provincial and federal member agencies of the Authority at no cost.

DISCOVERY FOUNDATION

Thorne Ernst & Whinney
Chartered Accountants

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Vancouver, British Columbia, Canada
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File Ref.

AUDITORS' REPORT

To the Trustees of
Discovery Foundation

We have examined the consolidated balance sheet of Discovery Foundation as at March 31, 1989 and the consolidated statements of operations, contributed equity and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Foundation as at March 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Thorne Ernst & Whinney

June 2, 1989

DISCOVERY FOUNDATION

CONSOLIDATED BALANCE SHEET

	March 31 1989	March 31 1988 (restated - note 8)
ASSETS		
CURRENT ASSETS		
Cash and term deposits	-	$ 320,025
Short-term investments	$ 410,356	1,442,950
Segregated cash (note 1)	1,050,000	-
Accounts receivable	299,854	371,401
Due from the Province of British Columbia	2,811,000	-
Prepaid expenses	37,837	39,496
	4,609,047	2,173,872
VENTURE INVESTMENTS (note 2)	8,423,000	8,054,590
INVESTMENT IN RESEARCH PARKS (note 3)		
Willingdon	5,388,218	5,546,566
Simon Fraser University	2,931,169	2,915,346
The University of British Columbia	244,699	238,627
	8,564,086	8,700,539
Less accumulated depreciation	88,706	69,770
	8,475,380	8,630,769
PROPERTY AND EQUIPMENT (note 4)	160,522	181,227
	$21,667,949	$19,040,458
LIABILITIES AND CONTRIBUTED EQUITY		
CURRENT LIABILITIES		
Cheques issued in excess of funds on deposit	$ 31,418	-
Bank indebtedness (note 5)	57,000	$ 394,044
Accounts payable and accrued liabilities	606,925	548,611
Rent received in advance	86,797	190,085
Current portion of the Province of British Columbia loan (note 6)	2,460,000	100,000
	3,242,140	1,232,740
THE PROVINCE OF BRITISH COLUMBIA LOAN (note 6)	7,745,601	6,961,708
CONTRIBUTED EQUITY	10,680,208	10,846,010
	$21,667,949	$19,040,458

CONTINGENCIES AND COMMITMENTS (notes 1 and 9)

APPROVED BY THE BOARD OF TRUSTEES:

Trustee Trustee

DISCOVERY FOUNDATION

CONSOLIDATED STATEMENT OF OPERATIONS

	Year ended March 31	
	1989	1988 (restated - note 8)
Revenue		
Income from research parks	$2,293,359	$ 2,243,895
Registration fees and subscriptions	15,089	16,855
Contributions from National Research Council	102,913	184,499
Venture investment returns	450,928	473,885
Interest and other income	37,042	65,996
	2,899,331	2,985,130
Expenses		
Research parks		
Operations	2,354,128	2,296,079
Depreciation	24,181	67,452
Amortization of prepaid lease	-	188,637
Technology and innovation		
Publication, seminars and Industrial Research Assistance Program	221,414	238,507
Administration, planning and support (schedule)	2,205,061	2,074,230
	4,804,784	4,864,905
Excess of expenses over revenue	1,905,453	1,879,775
Contributions from the Province of British Columbia (note 7)	2,024,835	2,047,368
Net excess of revenue over expenses from operations	119,382	167,593
Sale of properties	460,000	5,500,000
Cost of sales	233,901	6,377,700
Gain (loss) on sale of properties	226,099	(877,700)
Venture capital		
Investments written off	(513,192)	(1,584,068)
Recovery of investments written off	5,900	18,542
	(507,292)	(1,565,526)
Net excess of expenses over revenue before extraordinary items	161,811	2,275,633
Extraordinary items		
Gain on sale of 272319 B.C. Ltd. (note 1)	1,041,108	-
Purchase option revenue	-	101,000
	1,041,108	101,000
OPERATING AND VENTURE CAPITAL INCOME (LOSS)	$ 879,297	$(2,174,633)

DISCOVERY FOUNDATION

CONSOLIDATED STATEMENT OF CONTRIBUTED EQUITY

	Year ended March 31	
	1989	1988 (restated - note 8)
Contributed equity at beginning of year, as restated (note 8)	$10,846,010	$12,682,913
Operating and venture capital income (loss)	879,297	(2,174,633)
Decrease (increase) in allowance for doubtful venture investments	(1,045,099)	337,730
CONTRIBUTED EQUITY AT END OF YEAR	$10,680,208	$10,846,010

DISCOVERY FOUNDATION

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended March 31	
	1989	1988 (restated - note 8)
CASH PROVIDED BY (USED FOR):		
OPERATIONS		
Operating and venture capital income (loss)	$ 879,297	$(2,174,633)
Items not involving cash		
Depreciation	48,170	282,798
Venture investments written off	513,192	1,584,068
Loss (gain) on sale of properties	(226,099)	877,700
Gain on sale of 272319 B.C. Ltd.	(1,041,108)	-
Changes in non-cash operating working capital	21,398	226,567
	194,850	796,500
FINANCING		
Contributions for undeveloped lands	265,165	242,632
Due from the Province of British Columbia	(2,811,000)	585,870
Current portion of the Province of British Columbia loan	2,360,000	-
Province of British Columbia loan	783,893	960,776
Other	-	(89,096)
	598,058	1,700,182
INVESTMENTS		
Segregated cash	(1,050,000)	-
Investment in research parks	(22,553)	(65,088)
Servicing of undeveloped lands	(265,165)	(242,632)
Investment in research building	-	(2,103,664)
Net proceeds on sale of		
Research building	-	1,717,386
Developed land	385,104	
272319 B.C. Ltd.	1,047,942	-
Additions to property and equipment	(8,528)	(25,561)
Reduction in funds appropriated for research park development	-	89,096
Venture investment activity	(1,926,701)	(898,761)
	(1,839,901)	(1,529,224)
INCREASE (DECREASE) IN CASH POSITION	(1,046,993)	967,458
Cash position at beginning of year	1,368,931	401,473
CASH POSITION AT END OF YEAR	$ 321,938	$ 1,368,931

Cash position is defined as cash and term deposits and short-term investments less cheques issued in excess of funds on deposit and bank indebtedness.

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1989

GENERAL

The Foundation, organized in September 1979 under the provisions of the Society Act of British Columbia, is a registered charitable organization whose role is to spearhead joint efforts by industry, government and higher education in stimulating the growth of knowledge-based, advanced technology industries for the Province of British Columbia.

The Foundation operates as part of the Province's technology development network and the Board of Trustees provides a reservoir of influence and expertise in the development of a bridge between basic research and commercial application. The core tools to create and maintain a continuing development program reside with the Foundation's four major divisions, which are included in these consolidated financial statements:

(a) Discovery Parks Incorporated, a wholly owned subsidiary (acting as agent for the Foundation) which manages and develops the research parks, including the operation of the multi-tenant "incubator" building at the Willingdon site;

(b) Discovery Innovation Centre, an internal division of the Foundation which provides a counselling and referral service for innovators to help them, and small companies, assess the scientific and commercial viability of their particular innovation;

(c) Discovery Technology Division, an internal division of the Foundation which functions as a broker and facilitator in the provision of information by maintaining day-to-day working relations with universities, science and technology institutions, and corporations in Canada and abroad and also by its newsletter publications; and

(d) Discovery Enterprises Inc., a wholly owned subsidiary which applies capital and unique human resources to build innovative enterprises, primarily in their early stages, for the economic benefit of its investors, investees, and the Province of British Columbia.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Short-term investments

Short-term investments included in current assets are carried at cost.

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Depreciation

Property and equipment are stated at cost with depreciation and amortization provided as follows:

(a) Furniture and fixtures are depreciated over their estimated useful lives using the declining-balance method at an annual rate of 20% from month of purchase.

(b) The parking lot is depreciated over its estimated useful life using the declining-balance method at an annual rate of 8% from month of completion.

Investment in research parks

Costs related directly to the site development of the research parks are capitalized. Included in this capitalization are property taxes on non-operating building sites net of government assistance received. Depreciation is provided on building sites which are operational on a straight-line basis over 40 years.

Government assistance

Discovery Foundation receives capital and operating contributions from the Province of British Columbia. The capital contribution is applied as a reduction of investment in research parks. The operating contribution is included in the results of operations.

Valuation of venture investments

Venture investments are recorded on an individual basis at the lower of cost and estimated net realizable value. Cost includes current and capitalized interest outstanding plus dividends and royalties receivable. The net realizable value of equity investments which are publicly traded utilizes the quoted market price at the balance sheet date. The determination of net realizable value of debenture investments and equity investments which are not publicly traded is dependent upon management's assessment of whether a write-off or allowance is required.

Venture investments are written off when determined by management to be uncollectible or without value.

Based on management's judgment of the financial condition of each investee, an allowance for doubtful investments has been established which recognizes the high risks of venture capital investments in advanced technological projects even though events may not have occurred which specifically indicate an investment loss. This allowance is included in contributed equity as a reduction.

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue recognition

Short-term investments, debenture interest, dividends and royalties are recognized on an accrual basis. Gains and losses on venture investments are recognized only on actual dispositions or when management considers the impairment in value to be permanent.

1. SALE OF 272319 B.C. LTD.

During the year, 272319 B.C. Ltd., a wholly owned subsidiary was sold for cash proceeds of $1,050,000. The sale is dependent on the purchaser being able to claim the Part VIII tax refund held by 272319 B.C. Ltd. Accordingly, all or a portion of the sale proceeds may have to be returned to the purchaser.

To provide for this contingency (note 9(f)), the Company is holding the sale proceeds as segregated cash, and will do so until the Part VIII tax refund is claimed. The refund is expected to be claimed over the next two years.

2. VENTURE INVESTMENTS

(a) Venture investments are held in the following form:

	1989	1988
Debt (includes current and capitalized interest outstanding)	$ 3,169,764	$2,872,254
Equity - publicly traded	1,615,261	1,160,000
- privately held	6,577,731	5,916,993
	11,362,756	9,949,247
Less provision for doubtful investments	2,939,756	1,894,657
	$ 8,423,000	$8,054,590

The publicly traded shares of investee companies have a quoted market value of $2,132,728 (1988, $1,194,803).

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

2. VENTURE INVESTMENTS (Continued)

(b) During the year, the following changes occurred in the venture investment portfolio:

	1989	1988
Venture investments at beginning of year	$8,054,590	$8,402,167
Additions		
Investments acquired	2,341,198	1,256,885
Debenture interest	325,054	405,272
Reductions		
Payments	(739,551)	(763,396)
Write-offs	(513,192)	(1,584,068)
Decrease (increase) in allowance for doubtful investments	(1,045,099)	337,730
Venture investments at end of year	$8,423,000	$8,054,590

3. INVESTMENT IN RESEARCH PARKS

The investment in research parks does not include the value of the following land interests:

(a) Ownership of an initial 85-acre parcel of land at Willingdon gifted by the Province of British Columbia to the Foundation in 1979.

(b) Leasehold interests accruing from long-term land leases with the University of British Columbia and Simon Fraser University.

4. PROPERTY AND EQUIPMENT

	1989			1988
	Cost	Accumulated depreciation	Net book value	Net book value
Furniture and fixtures	$208,679	$108,456	$100,223	$115,684
Parking lot	86,205	25,906	60,299	65,543
	$294,884	$134,362	$160,522	$181,227

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

5. BANK INDEBTEDNESS

The bank indebtedness is payable on demand and accrues interest at prime plus one-half percent. The line of credit is secured by two $10,000,000 demand debentures.

6. THE PROVINCE OF BRITISH COLUMBIA LOAN

Discovery Foundation, Discovery Enterprises Inc. and the Province of British Columbia entered into an agreement whereby the Province will provide up to $50 million in loan funding to Discovery Enterprises Inc. over a five-year period commencing April 1, 1986. The amount of the loan advanced bears interest equal to the amount of taxable income otherwise calculated for a particular fiscal year. If taxable income as calculated for a particular year is nil, then no interest shall be payable.

The loan activity relative to these appropriations is summarized below:

	1989	1988
Loan appropriations approved	$ 8,000,000	$8,000,000
Loan payable at beginning of year	$ 6,961,708	$6,100,932
Loan advances requisitioned and received	783,893	-
Requisition for undisbursed commitments	2,460,000	960,776
	10,205,601	7,061,708
Less current portion	2,460,000	100,000
Long-term portion of loan payable at end of year	$ 7,745,601	$6,961,708

The agreement allows Discovery Enterprises Inc. to requisition out of the approved fiscal appropriation, funds equal to the undisbursed commitments at the fiscal year end. The agreement requires that any of these funds not disbursed to investees within 180 days of the date of receipt be returned to the Province of British Columbia. The current portion of the loan represents the portion of requisitioned funds that have not yet been disbursed to investees at March 31, 1989.

The loan repayment terms and conditions are to be reviewed at the end of the five-year period by the Province of British Columbia, Discovery Foundation, and Discovery Enterprises Inc. If these parties come to an agreement on new terms, specific repayment will be detailed in that agreement. If a new agreement cannot be reached, then the principal and any interest is due and payable in full on March 31, 1993.

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

7. CONTRIBUTIONS FROM THE PROVINCE OF BRITISH COLUMBIA

The contributions received from the Province of British Columbia have been applied to the following purposes:

	1989	1988
Operations	$2,024,835	$2,047,368
Investment in Research Parks	265,165	242,632
	$2,290,000	$2,290,000

8. PRIOR PERIOD ADJUSTMENT

In 1988, the Foundation reported a $68,404 recovery of an intercompany balance previously written off. This treatment was incorrect for consolidation purposes and resulted in an understatement of accounts payable and operating venture capital loss. Accordingly, balances reported in 1988 for recovery of investments written off and contributed equity have been restated and decreased by $68,404 and accounts payable has been correspondingly increased by $68,404.

9. CONTINGENCIES AND COMMITMENTS

(a) The Foundation has leased from Simon Fraser University in 1981 and from The University of British Columbia in 1982 two parcels of land for terms of 75 years each. Each lease requires minimal rental payments in the first ten years and twenty years, respectively, of $2,500 per hectare of land used (estimated 1990 rental is $21,000), and thereafter rental payments are based on the fair market value for rental of the land.

(b) Discovery Foundation rents office space under an operating lease which expires in May 1990. The aggregate lease payments of $37,562 are to be paid in equal monthly instalments of $2,683. In addition, subsequent to the year end, Discovery Foundation entered into a five-year lease agreement for office space with estimated annual lease payments of $142,000.

(c) Site development costs of $2,931,169 have been capitalized on leased land at Simon Fraser University. The lease contains a development schedule which requires Discovery Foundation to proceed with additional development before November 1990. If the development schedule is not met, the undeveloped lands may be reclaimed by Simon Fraser University. Accordingly, it may be necessary to write off a portion of these costs.

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

9. CONTINGENCIES AND COMMITMENTS (Continued)

(d) The Foundation's subsidiary, Discovery Enterprises Inc., is committed to provide funding of $2,460,000 to applicants who at March 31, 1989 have not satisfied all conditions precedent required by the terms of the offer to provide funding. Upon satisfaction by each applicant of its conditions precedent, disbursement of these funds, which are presented in these financial statements as the current portion of the Province of British Columbia loan, will be required.

(e) The Foundation's subsidiary, Discovery Enterprises Inc., holds an equity investment which entitles it to an annual cumulative dividend of $540,000 on preferred shares. The dividend has not been declared and therefore is not recorded in the accounts. At March 31, 1989, dividends in arrears relating to this investment totalled $1,215,000.

(f) The Foundation's sale of 272319 B.C. Ltd. (note 1) is dependent on the purchaser being able to claim the Part VIII tax refund held by 272319 B.C. Ltd. Accordingly, all or a portion of the $1,050,000 sale proceeds may have to be returned to the purchaser. The refund is expected to be claimed over the next two years.

10. INCOME TAXES

Operating losses for income tax purposes of $4,515,975 are available to reduce future income taxes, the benefit of which has not been recognized in the financial statements. These tax losses expire as follows:

1994	$1,115,642
1995	2,130,606
1996	1,269,727
Loss carry-forward for tax purposes	4,515,975
Excess of investments written off for accounting purposes over bad debts recorded for income tax purposes	432,322
	$4,948,297

DISCOVERY FOUNDATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

11. COMPARATIVE FIGURES

Certain 1988 comparative balances have been reclassified to conform with the basis of presentation adopted in the current year.

12. PROFESSIONAL CONSULTANTS

Professional consultants' expense includes:

(a) Fees charged for the part-time services by the Chairman and Chief Executive officer of the Foundation, and

(b) Fees and relocation costs for the President of the Foundation's subsidiary, Discovery Enterprises Inc.

DISCOVERY FOUNDATION

SCHEDULE OF ADMINISTRATION, PLANNING AND SUPPORT EXPENSES

	Year ended March 31	
	1989	1988 (restated - note 8)
Advertising, promotion and development	$ 60,511	$ 75,280
Bank charges and financing costs	10,278	12,539
Depreciation and amortization	23,989	26,709
Directors' fees and expenses	58,113	38,727
Insurance	50,929	65,574
Office expenses, including rent	349,503	334,288
Professional consultants (note 12)	558,986	295,830
Professional fees	117,799	144,867
Salaries and benefits	827,260	932,337
Travel, seminars and public relations	147,693	148,079
	$2,205,061	$2,074,230

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone (604) 387-6803
Fax (604) 387-1230

AUDITOR'S REPORT

To the Chairman and Members of the Board of the
Health Facilities Association of British Columbia, and

To the Minister of Health,
Province of British Columbia:

I have examined the balance sheet of the Health Facilities Association of British Columbia as at March 31, 1989 and the statements of revenue and expenditure and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Association as at March 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 26, 1989

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

BALANCE SHEET

AS AT MARCH 31, 1989

ASSETS

	1989	1988
CURRENT ASSETS		
Cash and short-term deposits	$ 3,800,797	$ 1,849,991
Grants receivable from Province of British Columbia	1,886,963	1,732,575
Accrued interest receivable	133,800	135,156
	5,821,560	3,717,722
NON-CURRENT ASSETS		
Grants to hospitals	54,798,259	54,814,012
Mortgage receivable	3,686,623	4,003,622
	58,484,882	58,817,634
	$64,306,442	$62,535,356

LIABILITIES

	1989	1988
CURRENT LIABILITIES		
Short-term borrowings(note 3)	$ 495,101	$ -
Grants payable to hospitals	110,700	54,722
Accrued interest payable	2,020,764	1,867,724
Current obligations on debentures	2,594,961	2,132,124
	5,221,526	4,054,570
LONG-TERM DEBT		
Debentures (note 4)	81,540,753	76,871,876
Less sinking funds on deposit (note 5)	22,455,837	18,391,090
	59,084,916	58,480,786
	$64,306,442	$62,535,356

See accompanying notes

APPROVED ON BEHALF OF THE BOARD:

Director

Director

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED MARCH 31, 1989

	1989	1988
REVENUE		
Grants from the Province of British Columbia	$11,301,262	$17,886,107
Interest on mortgage receivable	628,995	631,707
Interest on sinking fund investments	1,752,869	2,548,976
	13,683,126	21,066,790
EXPENDITURES		
Interest on short-term borrowings	41,196	-
Interest on debentures	10,005,409	11,810,484
Amortization of grants to hospitals	3,636,521	9,256,306
	13,683,126	21,066,790
NET RESULT FOR THE YEAR	Nil	Nil

See accompanying notes

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31, 1989

	1989	1988
CASH PROVIDED BY:		
Activities		
Net result for the year	$ -	$ -
Item not involving cash Amortization of grants	3,636,521	9,256,306
	3,636,521	9,256,306
Realization of sinking funds to redeem debt	-	22,000,000
Issue of debentures	5,131,714	2,061,000
Reduction of mortgage receivable	316,999	295,936
	9,085,234	33,613,242
CASH APPLIED TO:		
Redemption of debentures	-	23,392,157
Grants to hospitals	3,620,767	728,607
Contributions to sinking funds	4,064,746	8,160,085
Net change in non-cash working capital	(551,085)	298,826
	7,134,428	32,579,675
INCREASE IN CASH	1,950,806	1,033,567
CASH AND SHORT TERM DEPOSITS AT BEGINNING OF YEAR	1,849,991	816,424
AT END OF YEAR	$ 3,800,797	$1,849,991

See accompanying notes

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

1. Nature of the Association

Health Facilities Association of British Columbia was incorporated under the Society Act on October 15, 1975. The Association raises capital through the issuance of debentures to the British Columbia Regional Hospital Districts Financing Authority to assist in financing the capital costs of hospital projects, medical and health facilities, and community human resources and health centres in the Province of British Columbia. Costs of servicing the debentures are paid through grants received from the Province of British Columbia.

2. Significant Accounting Policies

a) Grant payments to hospitals financed by debenture proceeds are deferred expenditures which are recorded as non-current assets when approved for payment by the Ministry of Health. These assets are amortized by an annual charge to expenditures equivalent to contributions to the sinking funds, interest earned on sinking funds investments and other reductions of debenture principal.

b) Grants from the Province of British Columbia for the retirement of the principal of debentures issued are recorded when paid by the Province. Grants for the payment of interest on the debentures are recognized as the interest accrues.

c) Short-term deposits owned by the Association are managed by the Provincial Treasury. Interest earned on these short-term deposits accrues to the Province of British Columbia net of management and administrative fees charged by the Ministry of Finance and Corporate Relations. Therefore, interest from short-term deposits is not recorded by the Association.

3. Short-Term Borrowings

Short-term borowings represent cash advances received from the Canadian Imperial Bank of Commerce under the Province of British Columbia's Certificate of Approval Program. Repayment of these advances is guaranteed by the Province of British Columbia.

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

4. Debentures

Debentures issued to the British Columbia Regional Hospital Districts Financing Authority:

	1989	1988
Series BCRHD-EC7 9.25% due March 3, 1993	$2,061,000	$ 2,061,000
Series BCRHD-YR 7.69% due July 9, 1993	1,076,714	-
Series JD 8.95% due December 10, 1995	1,500,000	1,500,000
Series JF 9.03% due April 9, 1996	5,000,000	5,000,000
Series JG 9.04% due May 7, 1996	3,000,000	3,000,000
Series KB2 10.00% due September 13, 1996	2,000,000	2,000,000
Series BCRHD-X 10.50% due December 16, 1998	4,055,000	-
Series KO 10.49% due October 10, 1999	5,000,000	5,000,000
Series KR 12.74% due March 10, 2000	10,000,000	10,000,000
Series K3 13.13% due March 10, 2001	10,000,000	10,000,000
Series K4 13.66% due April 10, 2001	2,000,000	2,000,000
Series K12 15.93% due December 10, 2001	3,000,000	3,000,000
Series K14 15.50% due February 10, 2002	3,500,000	3,500,000
Series K15 16.10% due March 10, 2002	4,500,000	4,500,000
Series K16 15.12% due April 8, 2002	4,000,000	4,000,000
Series K21 13.43% due November 10, 2002	4,000,000	4,000,000
Series K28 11.37% due July 4, 2003	4,000,000	4,000,000
Series K33 11.79% due December 1, 2003	3,000,000	3,000,000
Series K34 12.13% due March 1, 2004	5,000,000	5,000,000
Series K41 12.96% due November 2, 2004	3,000,000	3,000,000
Series K46 9.59% due May 9, 2006	3,000,000	3,000,000
Series K52 9.04% due March 10, 2007	1,443,000	1,443,000
	84,135,714	79,004,000
Less: Current obligations on debentures	2,594,961	2,132,124
	$81,540,753	$ 76,871,876

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

4. Debentures - (continued)

Sinking fund debentures series JF, JG, K3, K4, K12, K14, K15, K16, K21, K28, K33, K34, K41, K46 and K52, are redeemable in whole or in part before maturity at the option of the Chairman of the British Columbia Regional Hospital Districts Financing Authority (BCRHDFA) upon five months prior written notice.

Sinking fund debenture BCRHD-EC7 is redeemable in whole or in part before maturity at the option of the Chairman of the BCRHDFA upon not more than 45 days and not less than 30 days written notice.

Sinking fund debentures BCRHD-YR and BCRHD-X are redeemable in whole or in part before maturity at the option of the Chairman of the BCRHDFA.

Contributions to debenture sinking funds required in each of the next five years are as follows:

1990	$2,594,961
1991	$2,594,961
1992	$2,594,961
1993	$2,594,961
1994	$2,243,651

5. Sinking Funds on Deposit

	1989	1988
Investments	$22,132,039	$18,114,631
Accrued interest	323,798	276,459
	$22,455,837	$18,391,090

6. Commitments

As at March 31, 1989, the Association has made committments to health care facilities for approved projects totalling $16 million (1988 - $7 million).

HOUSING CORPORATION OF BRITISH COLUMBIA

Coopers
& Lybrand

chartered accountants

a member firm of
Coopers & Lybrand (International)

**AUDITORS' REPORT TO THE LIEUTENANT-GOVERNOR IN COUNCIL
PROVINCE OF BRITISH COLUMBIA**

We have examined the consolidated balance sheet of the Housing Corporation of British Columbia as at October 31, 1988 and the consolidated statements of earnings and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at October 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Vancouver, B.C.
March 15, 1989

HOUSING CORPORATION OF BRITISH COLUMBIA

CONSOLIDATED BALANCE SHEET AS AT OCTOBER 31, 1988

(In thousands of dollars)

	1988 $	1987 $
ASSETS		
CASH AND TERM DEPOSITS	4,628	4,218
ACCRUED INTEREST RECEIVABLE	24	5
MORTGAGE RECEIVABLE		103
ORGANIZATION COST	1	1
	4,653	4,327
LIABILITIES		
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	3	11
SHAREHOLDER'S EQUITY		
SHARE CAPITAL (note 4)	1,902	1,902
RETAINED EARNINGS	2,748	2,414
	4,650	4,316
	4,653	4,327

APPROVED BY THE DIRECTORS

Director

Director

HOUSING CORPORATION OF BRITISH COLUMBIA

CONSOLIDATED STATEMENT OF EARNINGS AND RETAINED EARNINGS

FOR THE YEAR ENDED OCTOBER 31, 1988

(In thousands of dollars)

	1988 $	1987 $
REVENUE		
Interest	357	296
Recovery of mortgage receivable		140
	357	436
EXPENSES		
Administration	23	31
NET EARNINGS FOR THE YEAR	334	405
RETAINED EARNINGS - BEGINNING OF YEAR	2,414	2,009
RETAINED EARNINGS - END OF YEAR	2,748	2,414

HOUSING CORPORATION OF BRITISH COLUMBIA

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED OCTOBER 31, 1988

(In thousands of dollars)

	1988 $	1987 $
CASH PROVIDED FROM (USED FOR)		
OPERATING ACTIVITIES		
Cash from operations -		
Net earnings for the year	334	405
Recovery of mortgage receivable		(140)
	334	265
Net change in the following -		
Accrued interest receivable	(19)	6
Accounts payable and accrued liabilities	(8)	2
	307	273
INVESTING ACTIVITY		
Proceeds from mortgage receivable	103	37
INCREASE IN CASH AND TERM DEPOSITS DURING THE YEAR	410	310
CASH AND TERM DEPOSITS - BEGINNING OF YEAR	4,218	3,908
CASH AND TERM DEPOSITS - END OF YEAR	4,628	4,218

HOUSING CORPORATION OF BRITISH COLUMBIA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED OCTOBER 31, 1988

(In thousands of dollars)

1. WINDING UP OF THE OPERATIONS OF THE CORPORATION

Pursuant to a directive dated September 29, 1978, issued by the Ministry of Municipal Affairs and Housing, Province of British Columbia, the operations of the Corporation are being wound up. A total of $12 million of dividends has been declared to date, of which $3 million was paid in the fiscal year ended October 31, 1982, $5 million in the fiscal year ended October 31, 1981 and $4 million in the fiscal year ended October 31, 1980.

2. SIGNIFICANT ACCOUNTING POLICY

Principles of Consolidation

The consolidated financial statements include the accounts of the Housing Corporation of British Columbia and the wholly owned subsidiaries, Dunhill Development Corporation and HCBC Construction Ltd.

3. INCOME TAXES

All of the issued shares of the Corporation are owned by the Province of British Columbia, and therefore the Corporation is not subject to federal or provincial income taxes.

4. SHARE CAPITAL

	1988 $	1987 $
Authorized - 2,000,000 common shares with no par value		
Issued and fully paid - 1,355,084 shares	1,902	1,902

5. SUBSEQUENT EVENT

Effective February 1, 1989, the two wholly owned subsidiaries, Dunhill Development Corporation and HCBC Construction Ltd., were wound up.

INSURANCE CORPORATION OF BRITISH COLUMBIA

FINANCIAL

BALANCE SHEET

As at December 31, 1988

	1988	1987
	($ Thousands)	
Assets		
Cash in hands of agents	$ 8,284	$ 7,383
Investments (Note 3)	2,028,760	1,778,216
Accrued interest receivable	27,306	27,156
Accounts receivable	11,526	16,167
Deferred premium acquisition expenses	44,702	36,897
Property and equipment (Note 4)	92,339	91,630
	$2,212,917	$1,957,449
Liabilities		
Cheques outstanding	$ 18,469	$ 8,101
Accounts payable and accrued charges	31,680	24,516
Premiums and fees in advance	44,366	40,577
Deferred investment gains and losses (Note 5)	95,546	111,157
Unearned premiums	409,312	336,905
Unpaid claims	1,553,174	1,401,976
	2,152,547	1,923,232
Insurance (Motor Vehicle) Act Fund Surplus		
Catastrophe Reserve (Note 6)	20,000	20,000
Rate Stabilization Reserve (Note 6)	30,000	14,000
Unappropriated Surplus	10,370	217
	60,370	34,217
	$2,212,917	$1,957,449

Approved by the Board

Director:

Director:

INSURANCE (MOTOR VEHICLE) ACT FUND STATEMENT OF OPERATIONS

Year ended December 31, 1988

	1988	1987
	($ Thousands)	
Revenue		
Vehicle premiums written	$1,087,752	$ 853,909
Driver premiums written	18,871	16,575
	1,106,623	870,484
Vehicle premiums earned	1,016,087	805,864
Driver premiums earned	18,128	15,926
	1,034,215	821,790
Claims costs		
Claims incurred	953,798	850,546
Claims operation expenses	91,096	78,999
	1,044,894	929,545
Expenses		
Administrative	66,179	58,714
Commissions	75,447	63,332
Premium tax	34,682	7,197
	176,308	129,243
Total claims and expenses	1,221,202	1,058,788
Underwriting loss	(186,987)	(236,998)
Investment income	213,140	179,205
Income (loss) for the year	26,153	(57,793)
Unappropriated surplus – beginning of year	217	12,010
Appropriation (to) from: rate stabilization reserve	(16,000)	46,000
Unappropriated surplus – end of year	$ 10,370	$ 217

FINANCIAL

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year ended December 31, 1988

	1988	1987
	($ Thousands)	
Operating Activities		
Cash received from:		
Agents for vehicle premiums, licence fees and social service taxes	**$1,320,772**	$1,068,538
Interest and net gains on investments	**197,733**	278,023
Collections	**50,655**	51,162
Salvage sales	**18,779**	16,909
	1,587,939	1,414,632
Cash paid to:		
Claimants or third parties on behalf of claimants	**843,868**	732,164
Province of British Columbia for licence fees and social service taxes collected	**173,274**	157,825
Province of British Columbia for premium taxes	**33,166**	14,749
Suppliers of goods and services	**60,892**	68,351
Employees for salaries and benefits	**104,692**	93,515
Agents for commissions	**74,982**	65,592
Policyholders for premium refunds	**55,776**	53,533
All others	**212**	829
	1,346,862	1,186,558
Increase in cash and investments during the year	**241,077**	228,074
Cash and Investments – beginning of year	**1,777,498**	1,549,424
Cash and Investments – end of year	**$2,018,575**	$1,777,498
Represented by:		
Cash	**8,284**	7,383
Investments	**2,028,760**	1,778,216
Cheques outstanding	**(18,469)**	(8,101)
	$2,018,575	$1,777,498

NOTES TO FINANCIAL STATEMENTS

December 31, 1988

1. Status of the Corporation

The Insurance Corporation of British Columbia (the Corporation) is a Crown corporation incorporated under the Insurance Corporation Act, R.S.B.C. Chapter 201. The Corporation operates and administers the Insurance (Motor Vehicle) Act Fund, and as required by legislation, reports the revenues and expenses attributable to the operation of the Insurance (Motor Vehicle) Act Fund separately from other operations of the Corporation, if any. The Corporation also has the power and capacity to act as an insurer and reinsurer in all classes of insurance, but is not presently engaged in any such activities.

2. Summary of Significant Accounting Policies

BASIS OF REPORTING

The financial statements of the Corporation are prepared in accordance with generally accepted accounting principles and in accordance with the requirements of the Insurance Corporation Act. The more significant accounting policies adopted are noted below.

INVESTMENTS AND INVESTMENT INCOME

Investments are carried at amortized cost. Premiums or discounts on bond purchases are deferred and amortized over the term to maturity of each bond.

Income on interest bearing securities is accrued daily. Gains and losses on sales of debt securities are deferred and amortized over the term to maturity of the security sold or 60 months, whichever is less.

DEFERRED PREMIUM ACQUISITION EXPENSES

Commissions and premium taxes are expensed over the terms of the insurance policies to which they relate.

DEPRECIATION AND AMORTIZATION

Depreciation is provided on a straight-line basis at rates which will depreciate the original cost over the useful life of each asset. Leasehold improvements are amortized over the term of each lease.

UNEARNED PREMIUMS

Unearned premiums is that portion of premiums that relates to the unexpired term of each vehicle policy or driver's point penalty premium.

UNPAID CLAIMS

Unpaid claims includes a provision for reported and unpaid claims and related expenses, based on the claim settlement experience of the Corporation, current trends and a detailed review of claim files. Also included is an estimate for unreported claims.

3. Investments

	Dec. 31, 1988		Dec. 31, 1987	
	Cost	**Market**	Cost	Market
		($ Thousands)		
Short-term deposit receipts, call loans and notes	**$1,542,972**	**$1,542,972**	$ 790,972	$ 790,972
Bonds	**483,943**	**471,638**	985,290	969,878
Equities	**1,845**	**1,920**	1,954	1,747
	$2,028,760	**$2,016,530**	$1,778,216	$1,762,597

NOTES TO
FINANCIAL
STATEMENTS
(Continued)
December 31, 1988

4. Property and Equipment

	Dec. 31, 1988			Dec. 31, 1987
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
		($ Thousands)		
Land	$ 14,244	$ –	$14,244	$13,846
Buildings	81,706	31,386	50,320	49,923
Furniture and equipment	56,490	28,925	27,565	27,533
Leasehold improvements	843	633	210	328
	$153,283	$60,944	$92,339	$91,630

Depreciation has been charged at the following rates – buildings 5-10%; furniture and equipment 10-33.3%. Depreciation expense for the year ended December 31, 1988 amounted to $13,476,000 (1987 – $11,411,000).

5. Deferred Investment Gains and Losses

	Dec. 31, 1988	Dec. 31, 1987
	($ Thousands)	
Balance deferred – beginning of year	$111,157	$ 20,585
Net realized gains during year	15,447	117,401
Amount included in investment income	(31,058)	(26,829)
Balance deferred – end of year	$ 95,546	$111,157

6. Insurance (Motor Vehicle) Act Fund Surplus

A catastrophe reserve has been established, in accordance with industry practice, to provide financial and reinsurance stability. A rate stabilization reserve has been established to lessen the impact on premiums of significant variations in claims loss experience.

During the year, the Corporation appropriated, from the Insurance (Motor Vehicle) Act Fund surplus, $16,000,000 to the rate stabilization reserve.

7. Reinsurance

The Corporation underwrites policies of insurance and has obtained reinsurance on those policies which protect the Corporation against losses of up to $110,000,000 and limits the Corporation's liability to $7,500,000 in the event of a series of three or more claims arising out of a single occurrence. These reinsurance arrangements do not discharge the Corporation's obligation as primary insurer.

8. Related Party Transactions

The Corporation is the sole provider of compulsory automobile insurance in British Columbia and, therefore, insures vehicles owned or leased by the government of the province and its controlled entities. The Corporation also acts as agent for the Motor Vehicle Branch regarding the collection of motor vehicle licence fees and for the Ministry of Finance and Corporate Relations regarding the collection of social service taxes on privately sold used vehicles.

NOTES TO FINANCIAL STATEMENTS

(Continued)
December 31, 1988

9. Pension Plans

The Corporation maintains two contributory defined benefit best years' average pension plans which cover more than 95% of all regular employees. The plans provide pensions based on length of service and best years' average earnings. The plans are, to all intents and purposes, identical and are funded through a single fund – I.C.B.C. Employees' Retirement Trust Fund.

An actuarial report prepared as at December 31, 1988, which was based on projections of employees' compensation levels to the time of retirement, the rate of inflation and the rate of return on the Fund's assets, indicates that the present value of the accrued pension benefits and the net assets available to provide for these benefits, at market value, are as follows:

	1988	1987
	($ Thousands)	
Accrued pension benefits	**$62,686**	$52,718
Retirement Fund assets at market value	**$80,004**	$68,044

The Corporation's pension contribution of **$3,225,000** (1987 – $2,576,000) matches the employee contribution, which have both been established taking into account the amortization of experience and investment gains and losses over the average service life of the employees in the plans.

The unamortized surplus of the fund is for the benefit of eligible employees and is not recognized in determining the Corporation's operating results.

AUDITORS' REPORT

THE HONOURABLE LYALL F. HANSON
MINISTER OF LABOUR AND CONSUMER SERVICES
PROVINCE OF BRITISH COLUMBIA

We have examined the balance sheet of the Insurance Corporation of British Columbia as at December 31, 1988 and the statements of operations of the Insurance (Motor Vehicle) Act Fund and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1988 and the results of its operation of the Insurance (Motor Vehicle) Act Fund and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Touche Ross & Co.
CHARTERED ACCOUNTANTS

Vancouver, British Columbia
February 14, 1989

LEGAL SERVICES SOCIETY

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Chairman and Members of the
Legal Services Society, and

To the Attorney General,
Province of British Columbia

I have examined the balance sheet of the Legal Services Society as at March 31, 1989 and the statements of income and expenditures and accumulated income over expenditures for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Society as at March 31, 1989 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
May 25, 1989

LEGAL SERVICES SOCIETY
BALANCE SHEET
AS AT MARCH 31, 1989

ASSETS	1989	1988
Cash and term deposits	$5,720,933	$5,173,536
Accounts receivable - related parties	224,259	179,833
- other	278,877	75,314
Prepaid expenses	72,298	72,804
	$6,296,367	$5,501,487
LIABILITIES		
Accounts payable - general	$ 495,778	$ 360,210
- tariff	3,202,746	3,460,079
Professional staff benefit plan	272,242	247,323
Deferred income (note 5)	1,758,953	-
	5,729,719	4,067,612
ACCUMULATED INCOME OVER EXPENDITURES		
Reserve for tariff expenditures	566,648	1,433,875
	$6,296,367	$5,501,487

The accompanying notes are an integral part of these financial statements

Approved by the Board:

M. McEwan
Chairperson

W. Kitchen
Vice-chairperson

LEGAL SERVICES SOCIETY
STATEMENT OF ACCUMULATED INCOME OVER EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 1989

	1989	1988
UNAPPROPRIATED ACCUMULATED INCOME OVER EXPENDITURES <ACCUMULATED EXPENDITURES OVER INCOME>		
Balance - beginning of year	$ -	$ 810,805
Excess of income over expenditures	(867,227)	623,070
	(867,227)	1,433,875
Reserve for tariff expenditures	(867,227)	1,433,875
Balance - end of year	-	-
RESERVE FOR TARIFF EXPENDITURES		
Balance - beginning of year	1,433,875	-
Appropriated during the year	(867,227)	1,433,875
Balance - end of year	566,648	1,433,875
ACCUMULATED INCOME OVER EXPENDITURES	$ 566,648	$ 1,433,875

LEGAL SERVICES SOCIETY
STATEMENT OF INCOME AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 1989

	1989	1988
INCOME		
GRANTS		
Province of British Columbia	$21,685,243	$19,427,467
Law Foundation	3,000,000	3,000,000
Notary Foundation	541,844	199,796
	25,227,087	22,627,263
OTHER INCOME		
Interest	545,611	452,117
Legal costs recovered from clients	96,223	81,879
Publications	20,767	22,732
Miscellaneous	13,019	5,595
Donated services	228,701	246,091
	904,321	808,414
	26,131,408	23,435,677
EXPENDITURES		
Area directors	137,412	104,700
Board expenses	28,680	27,124
Computer	229,455	132,909
Duty counsel	690,904	647,799
Grants and contracted services	2,582,884	2,358,761
Libraries	119,549	106,583
Miscellaneous	101,596	83,025
Office	805,322	794,671
Premises	496,652	437,610
Publications	83,385	81,756
Salaries and benefits	4,986,069	4,766,430
Tariffs	16,204,850	12,859,432
Transcripts	302,630	209,015
Travel	229,247	202,792
	26,998,635	22,812,607
EXCESS OF INCOME OVER EXPENDITURES FOR THE YEAR	$ (867,227)	$ 623,070

LEGAL SERVICES SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1989

1. Organizational objectives

Under the Legal Services Society Act the objects of the Society are to ensure that:

(a) services ordinarily provided by a lawyer are afforded to individuals who would not otherwise receive them because of financial or other reasons; and

(b) education, advice and information about law are provided for the people of British Columbia.

2. Significant accounting policies

These financial statements have been prepared in accordance with generally accepted accounting principles for non-profit organizations.

Furniture and equipment are recorded as operating expenditures at the time of acquisition.

Donated services are recorded at fair value.

3. Fixed assets

Furniture and equipment purchased and expensed during the year amounted to $184,492 (1988 - $61,569).

4. Donated Services

The Province pays certain telephone and postage costs of the Society and provides audit services. In 1989, these costs amounted to $228,701 (1988 - $246,091).

5. Deferred income

The grant from the Province of British Columbia is payable in twelve equal instalments. The deferred income is the April 1989 grant payment, which was received before the end of the current fiscal year.

6. Related parties

In 1989, the Society received 84% (1988 - 84%) of its income from the Province of British Columbia and 12% (1988 - 13%) of its income from the Law Foundation of British Columbia. The Society depends on funding from these two sources for the continuance of its operations.

Under cost sharing agreements approximately 50% of the Society's expenditures on legal aid are recoverable by the Province of British Columbia from the Government of Canada.

7. Commitments

The Society has the following commitments under long-term leases for its office premises:

1990	$ 244,226
1991	195,979
1992	146,861
1993	49,470
1994	40,463
	$ 676,999

The Society's head office premises are provided at a reduced rent under an agreement between the City of Vancouver and Imbrook Properties Limited. The difference between the market value of the rent and the rent paid is approximately $228,000 a year. These premises are provided under an agreement that expires on May 31, 1999.

8. Comparative figures

Certain of the 1988 figures have been restated to conform with the financial statement presentation adopted in 1989. These restatements have no effect on the accumulated income over expenditures.

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Chairman of the
Medical Services Commission of British Columbia, and

To the Minister of Health,
Province of British Columbia:

I have examined the balance sheet of the Medical Services Commission of British Columbia as at March 31, 1989 and the statement of operations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1989 and the results of its operations for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 27, 1989

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

BALANCE SHEET

AS AT MARCH 31, 1989

(thousands of dollars)

	1989	1988
ASSETS		
Cash	$ 7,163	$ 7,065
Accounts Receivable	3,710	4,625
Due from the Province of British Columbia	102,697	162,383
	$113,570	$174,073
LIABILITIES		
Accounts Payable	$ 3,914	$ 1,432
Unpaid Claims (Note 3)	109,656	102,603
Premiums Received in Advance	-	70,038
	$113,570	$174,073

The accompanying notes are an integral part of these financial statements.

Approved by the Commission:

Dr. C. B. Henderson, Chairman

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1989

(thousands of dollars)

	1989	1988
REVENUE		
Subscribers' Premiums (Note 4)	$ -	$ 421,154
	-	421,154
EXPENDITURE		
Service Costs		
Medical Care	1,011,377	942,162
Supplementary Care	57,061	59,627
	1,068,438	1,001,789
Administration		
Data Processing	9,147	7,599
General Office	4,705	3,608
Salaries	12,823	13,158
	26,675	24,365
	1,095,113	1,026,154
Excess of Expenditure Over Revenue	(1,095,113)	(605,000)
Contributions from the Province of British Columbia (Note 5)	1,095,113	605,000
	$ -	$ -

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

1. The Commission

The Medical Services Commission was established, effective July 1, 1968, by the Government of the Province of British Columbia under the Medical Service Act and Regulations, to administer and operate the Medical Services Plan.

2. Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles, except that the cost of furniture and equipment is charged to administration expense in the year of acquisition.

3. Unpaid Claims

The liability for unpaid claims represents unpresented and unprocessed claims for services provided, and is based on current year claims received after year-end and past claim experience and trends.

4. Subscribers' Premiums

Until April 1, 1988, all premiums under the Medical Services Plan were remitted to the Commission, with any deficiency in the funds to meet the necessary expenditures to be paid out of the Consolidated Revenue Fund. After that date, amendments to the Medical Service Act Regulations, approved by an Order-in-Council dated March 25, 1988, require that premiums under the Medical Services Plan now be remitted to the Minister of Finance and Corporate Relations. Money is now paid out of the Consolidated Revenue Fund of the Province of British Columbia to meet all the needed expenditures for the operation of the Plan.

5. Contributions from the Province of British Columbia

	1989	1988
	(thousands of dollars)	
Contributions	$ 949,697	$502,666
Premium Assistance	145,416	102,334
	$1,095,113	$605,000

The Medical Service Act requires the Province of British Columbia to fund all the expenditures of the Medical Services Commission and to pay premium assistance for qualified subscribers whose incomes are below specified amounts. For comparative purposes, the figures shown for 1987/88 have been restated to be consistent with the presentation of the 1988/89 financial statements.

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

6. Recovery due to Overutilization

Under the terms of a memorandum of agreement between the Commission and the British Columbia Medical Association, the Commission is entitled to recover payments made for medical services in excess of an agreed amount, and considered to have arisen due to overutilization of the services. The recovery, if any, is recognized when a determination is reached between the parties regarding the overutilization of the services. The amount of the recovery is recorded as a reduction of expenditure.

A recovery in the amount of $11,862,326 with respect to overutilization of medical services in the 1986/87 fiscal year was agreed to by the parties in July 1987, and was recognized in 1987/88. For the 1987/88 fiscal year there was no recovery required. No determination has been reached regarding overutilization of the services for the current year.

7. Relationship with the Province of British Columbia

The Province of British Columbia absorbs certain administration and accommodation costs associated with the operation of the Commission. In addition, superannuation and leave entitlement liabilities relating to the Commission are recorded as obligations of the Province.

8. Contingent Liability

In the 1988/89 fiscal year an action was commenced by physicians in the section of Emergency Medicine of the British Columbia Medical Association claiming damages, together with interest and costs, for payments allegedly withheld by the Commission. The amount of the damages is not stated in the Writ of Summons served on the Commission. It is the opinion of the Commission's management and its legal counsel that the physicians have no cause of action.

PACIFIC COACH LINES LTD.

BALANCE SHEET
(PREPARED WITHOUT AUDIT)

ASSETS

	MARCH 31	
	1989	1988
CURRENT ASSETS:		
Cash	$ 8,090	$ 46,868
Accounts Receivable	451	7,870
Pension Overpayment Recoverable	33,376	33,376
	$ 41,917	$ 88,114

LIABILITIES

	MARCH 31	
	1989	1988
CURRENT LIABILITIES:		
Accounts Payable and Accrued Liabilities	-	$ 864
	-	$ 864

SHAREHOLDER'S EQUITY

SHARE CAPITAL:		
AUTHORIZED - 10,000 common shares of $1 par value		
ISSUED - 2 common shares	$ 2	$ 2
CONTRIBUTED SURPLUS	2,491,366	2,491,366
CONTRIBUTION TO THE PROVINCE OF BRITISH COLUMBIA	(1,225,000)	(1,175,000)
DEFICIT	(1,224,451)	(1,229,118)
	41,917	87,250
	$ 41,917	$ 88,114

President

PACIFIC COACH LINES LTD.
STATEMENT OF OPERATIONS AND DEFICIT
(PREPARED WITHOUT AUDIT)

	YEAR ENDED MARCH 31	
	1989	1988
REVENUE:		
Rental and Sundry Revenue	$ 10	$ 2,500
Interest on Short Term Deposits	4,657	74,612
	4,667	77,112
EXPENSES:		
Professional Fees	-	1,163
Other Operating Expenses	-	2,888
Depreciation	-	58
	-	4,109
INCOME (LOSS) BEFORE EXTRAORDINARY ITEMS	4,667	73,003
CORRECTION OF PRIOR YEAR'S INCOME	-	(4,293)
EXTRAORDINARY INCOME (EXPENSE) RELATING TO PRIVATIZATION:		
GAIN ON SALE OF FIXED ASSETS	-	623,944
INCOME (LOSS) FOR YEAR	4,667	692,654
DEFICIT, BEGINNING OF YEAR	1,229,118	1,921,772
DEFICIT, END OF YEAR	$ 1,224,451	$ 1,229,118

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
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AUDITOR'S REPORT

To the Chairman and Members of the
Provincial Capital Commission, and

To the Minister of Municipal Affairs, Recreation and Culture,
Province of British Columbia:

I have examined the balance sheet of the Provincial Capital Commission as at March 31, 1989 and the statement of revenue, expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1989 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the Capital Commission Act. In my opinion, these transactions were, in all significant respects, in compliance with the Act.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 15, 1989

PROVINCIAL CAPITAL COMMISSION

BALANCE SHEET

AS AT MARCH 31, 1989

	1989	1988
ASSETS		
Cash	$ 139,267	$ 93,265
Short-term investments (note 3)	2,573,030	1,835,157
Accounts receivable	36,169	56,690
Inventory	10,587	9,072
Prepaid expenses	18,983	34,907
Property	1	1
	$2,778,037	$2,029,092
LIABILITIES		
Due to Province of British Columbia	$ 85,024	$ 65,795
Accounts payable and accrued liabilities	125,002	113,579
	210,026	179,374
SURPLUS		
Appropriated (Schedule 1)	906,194	332,057
Unappropriated	1,661,816	1,517,660
Contributed	1	1
	2,568,011	1,849,718
	$2,778,037	$2,029,092

The accompanying notes are an integral part of these financial statements.

Approved by the Commission:

K.A.S. Hill - Chairman

P. Charlesworth - Vice Chairman

PROVINCIAL CAPITAL COMMISSION

STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

FOR THE YEAR ENDED MARCH 31, 1989

	1989	1988
REVENUE		
Government grants	$ 680,000	$ 555,000
Admissions	457,772	434,939
Ballroom, lounge rental and bar sales	192,221	171,170
Interest	229,527	183,729
Tenant rentals	1,078,304	860,609
Other	20,812	26,579
	2,658,636	2,232,026
EXPENDITURE		
General operating	781,570	794,849
Crystal Garden	857,910	902,274
Capital	300,863	911,439
	1,940,343	2,608,562
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	718,293	(376,536)
SURPLUS - BEGINNING OF YEAR	1,849,718	2,226,254
SURPLUS - END OF YEAR	$2,568,011	$1,849,718

PROVINCIAL CAPITAL COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1989

1. THE COMMISSION

The Provincial Capital Commission operates under authority of the Capital Commission Act.

The Commission is responsible for the following:

- advising on the planning and funding of improvement and beautification projects in the Capital Improvement District;
- controlling and managing specific approved projects not under the direct control of member municipalities;
- co-ordinating construction and development work of all construction proposals on land controlled or owned by the Province in the Capital Improvement District;
- serving Greater Victoria through co-operation with local municipalities and by assistance funding to approved improvement and beautification projects; and
- operating the Crystal Garden and the St. Ann's Academy building.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles for non-profit organizations.

Short-term investments are carried at the lower of cost or market value.

Inventory is valued at the lower of cost and net realizable value.

Property is comprised of land and buildings owned by the Commission and is recorded at a nominal value of one dollar. The costs of purchasing such assets and making capital improvements to them are written off when incurred.

Furniture and equipment are recorded as general operating expenditures at the time of acquisition.

Appropriated Surplus is comprised of unexpended balances of amounts approved by Orders-in-Council for capital projects which are not yet completed. Such projects are undertaken in cooperation with Capital Improvement District municipalities.

3. SHORT-TERM INVESTMENTS

	1989	1988
Cost	$2,575,115	$1,835,157
Unrealized (loss) gain	(2,085)	38,274
Market value	$2,573,030	$1,873,431

PROVINCIAL CAPITAL COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1989

4. FIXED ASSETS

Furniture and equipment purchased and expensed during the year amounted to $4,300 (1988 - $15,174).

Capital expenditures made and expensed during the year amounted to $362,016 (1988 - $969,361).

5. RELATED PARTY TRANSACTIONS

The Ministry of Finance and Corporate Relations acts as fiscal agent for the Commission.

The Ministry of Municipal Affairs, Recreation and Culture made the following payments to the Commission during the 1989 fiscal year:

- $306,000 to cover operating expenses (1988 - $300,000); and
- $374,000 appropriated to the Beautification Fund (1988 - $255,000).

6. SUBSEQUENT EVENT

Subsequent to the year end, the Commission was in the process of negotiating an agreement to lease the St. Ann's Academy property.

7. RECLASSIFICATIONS

Certain 1988 figures have been reclassified in order to conform with the presentation adopted in 1989.

Schedule 1

PROVINCIAL CAPITAL COMMISSION
SCHEDULE OF APPROPRIATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1989

	Balance at Beginning of Year	Authorized Additions During the Year	Capital Expenditures During the Year	Balance at End of Year
Beautification				
West Bay Development Phase I	$ 58,376		$ 58,376	
Douglas Street/Saanich	99,800		99,800	
Cuthbert Holmes Park-I	105,461		105,461	
Cuthbert Holmes Park-II		$ 70,000		$ 70,000
Goldstream Ave./ Millstream Road		45,000		45,000
Gorge Falls Viewpoint		20,000		20,000
West Bay - Russell to Mary		190,000		190,000
View Royal Park	—	50,000	—	50,000
	263,637	375,000	263,637	375,000
General				
468/470 Belleville Street	68,420	500,000	37,226	531,194
	$332,057	$875,000	$300,863	$906,194

PROVINCIAL RENTAL HOUSING CORPORATION

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
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AUDITOR'S REPORT

To the Shareholder of the Provincial Rental
Housing Corporation, and

To the Minister of Social Services and Housing,
Province of British Columbia

I have examined the statement of financial position of the Provincial Rental Housing Corporation as at December 31, 1988 and the statements of revenue, expenses and accumulated return of investment and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
March 31, 1989

PROVINCIAL RENTAL HOUSING CORPORATION
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1988

ASSETS	1988	1987
CURRENT ASSETS		
Amortization revenue receivable	$ 115,521	$ 115,521
Prepaid expenses	-	15,360
	115,521	130,881
INVESTMENT IN RENTAL HOUSING (Note 3)	69,930,769	71,678,600
	$ 70,046,290	$ 71,809,481
LIABILITIES AND SHAREHOLDER'S EQUITY		
CURRENT LIABILITIES		
Accrued interest payable	$ 4,728,842	$ 115,196
Current portion of long-term debt	129,875	-
	4,858,717	115,196
LONG-TERM DEBT (Note 4)	64,485,051	70,991,763
	69,343,768	71,106,959
SHARE CAPITAL		
Authorized 10,000 common shares of no par value		
Issued and fully paid - 3 shares	3	3
CONTRIBUTED SURPLUS	669,076	669,076
RETAINED EARNINGS	33,443	33,443
	702,522	702,522
	$ 70,046,290	$ 71,809,481

The accompanying notes are an integral part of these financial statements.

Approved by the Board:

S. Travers
Director

Director

PROVINCIAL RENTAL HOUSING CORPORATION
STATEMENT OF REVENUE, EXPENSES AND ACCUMULATED RETURN OF INVESTMENT
FOR THE YEAR ENDED DECEMBER 31, 1988

	1988	1987
AMORTIZATION REVENUE (Note 2(a))	$ 8,595,402	$ 8,600,310
Gain on sale of rental housing properties	35,050	-
	8,630,452	8,600,310
EXPENSES		
Interest on long-term debt	7,103,787	7,239,620
Insurance	15,360	26,162
	7,119,147	7,265,782
EXCESS OF REVENUE OVER EXPENSES	1,511,305	1,334,528
ACCUMULATED RETURN OF INVESTMENT		
Balance at beginning of year	17,747,461	16,412,933
Balance at end of year (Note 3)	$ 19,258,766	$ 17,747,461

PROVINCIAL RENTAL HOUSING CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1988

	1988	1987
CASH PROVIDED BY INVESTMENT ACTIVITIES		
Excess of revenue over expenses	$ 1,511,305	$ 1,334,528
Less item not involving a current cash flow:		
Gain on sale of rental housing properties	(35,050)	-
	1,476,255	1,334,528
Proceeds from disposal of rental housing properties	271,576	-
Decrease (increase) in amortization revenue receivable	-	34,835
Decrease (increase) in prepaid expenses	15,360	(662)
(Decrease) increase in accrued portion of long term debt	129,875	-
(Decrease) increase in accrued interest payable	4,613,646	(4,726,002)
	6,506,712	(3,357,301)
CASH APPLIED TO FINANCING ACTIVITIES		
Net increase (decrease) of outstanding debt	(6,506,712)	3,357,301
CASH, END OF YEAR	$ -	$ -

PROVINCIAL RENTAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1988

1. THE CORPORATION

The Provincial Rental Housing Corporation is incorporated under the Company Act of the Province of British Columbia. The Corporation is wholly owned by the Province of British Columbia, and is an agent of the Crown.

The Corporation has been involved in the acquisition and funding of social housing projects. It holds investment in such housing projects, the cost of which it expects to recover over periods of approximately 50 years. The rental housing units of the Corporation are managed by the British Columbia Housing Management Commission.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles appropriately modified, as disclosed below, to reflect the nature and purpose of the Corporation.

a) Amortization Revenue

Amortization revenue represents amounts charged to the British Columbia Housing Management Commission based on the capital and interest costs of the housing units amortized generally over 50 years.

b) Investment in Rental Housing

Investment in rental housing is stated at cost less accumulated return of investment. The accumulated return of investment consists of the excess of revenue over expenses including gains and losses on disposal of rental properties. Gains and losses on disposal of rental properties are calculated on the basis of cost of investment in rental housing before deducting accumulated return of investment.

3. INVESTMENT IN RENTAL HOUSING

The investment of the Corporation in subsidized rental housing at December 31, 1988 was comprised of 100 projects and consisted of the following:

	1988	1987
Properties eligible for Federal loans	$ 63,245,507	$ 63,482,033
Provincial share of joint Federal/ Provincial properties	24,916,155	24,916,155
Property not eligible for Federal loans	1,027,873	1,027,873
	89,189,535	89,426,061
Less - accumulated return of investment	19,258,766	17,747,461
	$ 69,930,769	$ 71,678,600

PROVINCIAL RENTAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1988

The Corporation disposed of six rental properties in 1988 which were part of the Squamish/Valleycliffe portfolio. The proceeds from sales ($271,576) less the initial cost ($236,526), resulted in a gain on sales of $35,050.

4. LONG-TERM DEBT

	1988	1987
Province of British Columbia		
9.75% Debenture	$ 18,272,103	$ 24,373,641
11.25% Mortgage loan	1,023,003	1,023,328
	19,295,106	25,396,969
Canada Mortgage and Housing Corporation		
Debenture mortgage loans	45,319,820	45,594,794
	64,614,926	70,991,763
Less - current portion	129,875	-
	$ 64,485,051	$ 70,991,763

(a) The provincial debenture is repayable on demand and is secured by a first floating charge on all the property, assets and undertakings of the Corporation.

The provincial mortgage loan is repayable over 35 years. The loan bears interest at 11.25% compounded yearly and is a registered mortgage against the property.

(b) The debenture mortgage loans are repayable to the Canada Mortgage and Housing Corporation over terms of up to fifty years. These loans bear interest at rates from 8% to 10.75% and are secured by unregistered first mortgages on properties with a cost of $56,004,563.

(c) The aggregate repayments of principal required to meet total debt obligations in each of the next five years are estimated to be as follows:

1989	129,441
1990	142,314
1991	156,475
1992	172,055
1993	191,130

5. ADMINISTRATION COSTS

No administration costs are charged to the Corporation for services performed by personnel of the Ministry of Social Services and Housing.

PROVINCIAL RENTAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1988

6. SUBSEQUENT EVENT

On March 30, 1989 the Government of British Columbia announced plans to introduce legislation authorizing the formation of a new corporation, the British Columbia Housing Corporation. This Corporation will assume the functions of the British Columbia Housing Management Commission and the Provincial Rental Housing Corporation.

SCIENCE COUNCIL OF BRITISH COLUMBIA AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

Coopers
& Lybrand

chartered accountants

a member firm of
Coopers & Lybrand (International)

AUDITORS' REPORT TO THE MINISTER OF ADVANCED EDUCATION AND JOB TRAINING

We have examined the balance sheet of The Science Council of British Columbia and Secretariat on Science, Research and Development as at March 31, 1989 and the statements of research receipts, expenditures and appropriations; T.E.S.T. receipts, expenditures and appropriations; operations receipts, expenditures and appropriations; and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Council and Secretariat as at March 31, 1989 and the results of their operations and changes in their financial position for the year then ended in accordance with generally accepted accounting principles, as modified by note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Vancouver, B.C.
May 19, 1989

THE SCIENCE COUNCIL OF BRITISH COLUMBIA

AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

BALANCE SHEET AS AT MARCH 31, 1989

	1989 $	1988 $
ASSETS		
CASH AND SHORT-TERM DEPOSITS (note 5)	11,925,020	3,007,343
ACCOUNTS RECEIVABLE	3,050,765	262,784
PREPAID EXPENSES	3,050	2,217
	14,978,835	3,272,344
LIABILITIES		
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	200,627	111,304
DEFERRED GRANTS (note 5)	100,678	
	301,305	111,304
APPROPRIATIONS		
RESEARCH (note 3)	14,617,449	2,941,025
TRAINING EMPLOYMENT IN SCIENCE AND TECHNOLOGY (T.E.S.T.) (note 4)		180,980
OPERATIONS	60,081	39,035
	14,677,530	3,161,040
	14,978,835	3,272,344

COMMITMENTS (Schedule 2 and notes 3 and 4)

APPROVED BY THE COUNCIL AND SECRETARIAT

"Dr. J.A. McEwen"

THE SCIENCE COUNCIL OF BRITISH COLUMBIA

AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

STATEMENT OF RESEARCH RECEIPTS, EXPENDITURES AND APPROPRIATIONS

FOR THE YEAR ENDED MARCH 31, 1989

	1989 $	1988 $
RESEARCH RECEIPTS		
Grants from the Province of British Columbia (Schedule 1)	15,641,394	3,500,000
Grants from the Government of Canada	100,000	100,000
Interest	299,003	250,161
Refunds of prior years' research expenditures	51,019	107,068
Other	34,912	13,730
	16,126,328	3,970,959
RESEARCH EXPENDITURES (Schedule 2)	4,189,904	3,632,995
EXCESS OF RECEIPTS OVER EXPENDITURES	11,936,424	337,964
RESEARCH APPROPRIATIONS - BEGINNING OF YEAR	2,941,025	2,603,061
TRANSFER TO OPERATIONS	(260,000)	
RESEARCH APPROPRIATIONS - END OF YEAR (encumbered by outstanding commitments) (note 3)	14,617,449	2,941,025

THE SCIENCE COUNCIL OF BRITISH COLUMBIA

AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

STATEMENT OF T.E.S.T. RECEIPTS, EXPENDITURES AND APPROPRIATIONS

FOR THE YEAR ENDED MARCH 31, 1989

	1989 $	1988 $
T.E.S.T. RECEIPTS		
Grants from the Province of British Columbia		382,171
Grants from the Government of Canada		60,071
Interest income	1,065	23,031
	1,065	465,273
T.E.S.T. EXPENDITURES (GRANTS)	180,310	481,749
T.E.S.T. EXPENDITURES (OPERATIONS)		
Administration and accounting		8,587
Courier, communications and travel		1,241
Non-recoverable costs	1,735	
Rent		5,856
Salaries and employee benefits		38,071
Utilities and supplies		872
	182,045	536,376
DEFICIENCY OF RECEIPTS OVER EXPENDITURES	(180,980)	(71,103)
T.E.S.T. APPROPRIATIONS - BEGINNING OF YEAR	180,980	252,083
T.E.S.T. APPROPRIATIONS - END OF YEAR (encumbered by outstanding commitments) (note 4)	Nil	180,980

THE SCIENCE COUNCIL OF BRITISH COLUMBIA

AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

STATEMENT OF OPERATIONS RECEIPTS, EXPENDITURES AND APPROPRIATIONS

FOR THE YEAR ENDED MARCH 31, 1989

	1989 $	1988 $
OPERATIONS RECEIPTS		
Grants from the Province of British Columbia	300,000	300,000
Interest	8,420	12,906
Recoveries -		
Advanced Systems Foundation	22,108	4,071
British Columbia Health Care Research Foundation	143,421	120,629
Other	25,651	
Training Employment in Science and Technology		54,627
	499,600	492,233
EXPENDITURES		
Computer consultants	2,555	
Computer services	7,611	2,707
Consulting and temporary staff	21,164	3,865
Furniture and equipment (note 5)	120,223	4,108
Leasehold improvements	1,905	467
Meetings	5,754	9,214
Non-recoverable costs	8,130	
Personnel - recruitment		36,158
Photocopying and printing	42,685	31,944
Postage and courier	22,422	18,937
Professional fees	15,989	5,669
Publications	3,197	2,362
Rent	60,705	54,660
Salaries and employee benefits	357,748	317,465
Stationery and supplies	10,555	3,773
Telephone	19,707	16,287
Travel	38,204	15,154
	738,554	522,770
DEFICIENCY OF RECEIPTS OVER EXPENDITURES	(238,954)	(30,537)
OPERATIONS APPROPRIATIONS - BEGINNING OF YEAR	39,035	69,572
TRANSFER FROM RESEARCH	260,000	
OPERATIONS APPROPRIATIONS - END OF YEAR	60,081	39,035

THE SCIENCE COUNCIL OF BRITISH COLUMBIA

AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31, 1989

	1989 $	1988 $
CASH PROVIDED FROM (USED FOR)		
OPERATING ACTIVITIES		
Excess of receipts over disbursements -		
Research	11,676,424	337,964
T.E.S.T.	(180,980)	(71,103)
Operations	21,046	(30,537)
Change in non-cash working capital	(2,598,813)	(214,669)
INCREASE IN CASH	8,917,677	21,655
CASH AND SHORT-TERM DEPOSITS - BEGINNING OF YEAR	3,007,343	2,985,688
CASH AND SHORT-TERM DEPOSITS - END OF YEAR	11,925,020	3,007,343

THE SCIENCE COUNCIL OF BRITISH COLUMBIA

AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

1. ORGANIZATION

The Science Council of British Columbia and Secretariat on Science, Research and Development were established in June 1978 under the Science Council of British Columbia Act. Significant changes to the Act are expected shortly.

2. ACCOUNTING POLICIES

Basis of Accounting for Receipts and Expenses

Grants from the Province of British Columbia are accounted for as receipts in the calendar year to which they relate. Full provision is made for all accrued liabilities except that outstanding research grant commitments, which are conditional on receipt of satisfactory progress reports, are not recorded until actually disbursed.

Fixed Assets

Fixed assets are not capitalized and depreciated as assets of the Council and Secretariat, but are written off in the period in which they are purchased.

3. RESEARCH GRANT COMMITMENTS (Schedule 2)

During the year, the Council approved funding for research projects, IPDF's, GREAT's, Science and Engineering awards, special requests, special projects, honoraria and other expenses totalling $14,725,454. At March 31, 1989, known outstanding commitments totalled $13,231,449 which, together with additional estimated renewed commitments for the year ending March 31, 1990 of $2,203,442, amount to $15,434,891 in known and estimated outstanding commitments.

The Ministry of Advanced Education and Job Training announced the Science and Technology Development Fund program during the year. The administration of awards under this program has been contracted to the Science Council. The funds for this program to be received by the Council are $8,035,554 plus interest (see note 4) with a total of $8,297,877 being committed for disbursements during subsequent periods.

THE SCIENCE COUNCIL OF BRITISH COLUMBIA

AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

4. TRAINING EMPLOYMENT IN SCIENCE AND TECHNOLOGY

The program is a joint federally and provincially funded incentive program whereby financial assistance is available to firms and corporations that hire post-secondary graduates in the fields of science, engineering and technology. It is administered by the Secretariat under contract to the B.C. Ministry of Advanced Education and Job Training, and Employment and Immigration Canada.

Federal funding for this program ended March 31, 1988, but operations continued until all committed funds were disbursed in July 1988. Provincial funding was available but the program was postponed until a study for its need can be performed. These provincial funds were transferred, with Ministry approval, to other programs.

5. OTHER INFORMATION

(a) A new computer system has been purchased for approximately $125,000, which is included in payables at year end.

(b) Cash and short-term deposits include $7,477,281 of Science and Technology Development Funds received March 31, 1989.

(c) Deferred grants include $100,000 from the National Research Council as recovery for 1989/90 S.P.A.R.K. operations.

Schedule 1

THE SCIENCE COUNCIL OF BRITISH COLUMBIA
AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT
SCHEDULE OF RECEIPTS FROM THE PROVINCE OF BRITISH COLUMBIA
FOR THE YEAR ENDED MARCH 31, 1989

		1989 $	1988 $
Provincial Research Grant		4,000,000	3,500,000
Provincial Grants:	MART	166,975	
	HDF	1,438,865	
	STDF I	2,000,000	
	STDF II	8,035,554	
		15,641,394	3,500,000

Schedule 2

THE SCIENCE COUNCIL OF BRITISH COLUMBIA
AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT
SCHEDULE OF COMMITMENTS AND DISBURSEMENTS OF SCIENCE COUNCIL RESEARCH GRANTS
FOR THE YEAR ENDED MARCH 31, 1989

	Known outstanding commitments - beginning of year $	Additional commitments during year $	Commitment reductions during year $	Disbursed during year $	Known outstanding commitments - end of year $	Estimated renewed commitments 1989-1990 $	Known and estimated outstanding commitments at March 31, 1989 $
RESEARCH GRANTS							
Research Competition #6	7,970		(7,970)				
Research Competition #9	5,465			5,465			
Research Competition #10	982			982			
Research Competition #12	33,380		(771)	9,464	23,145		23,145
Research Competition #13	122,608		(77,197)	11,154	34,257		34,257
Research Competition #14	91,443		(3,129)	72,348	15,966		15,966
Research Competition #15	168,227		(11,936)	129,213	27,078		27,078
Research Competition #16	617,073	14,123		442,371	188,825		188,825
Research Competition #17	1,466,209		(32,000)	1,009,031	425,178		425,178
Research Competition #18		1,644,598		726,335	918,263	772,442	1,690,705
Research Competition #19		2,333,769		75,749	2,258,020	1,256,000	3,514,020
	2,513,357	3,992,490	(133,003)	2,482,112	3,890,732	2,028,442	5,919,174
IPDF	131,250	300,000	(3,125)	221,875	206,250	175,000	381,250
GREAT							
GC8		699,499		699,499			
GC9		450,000			450,000		450,000
		1,149,499		699,499	450,000		450,000
STARS	50,000	125,000		50,000	125,000		125,000
STDF II		8,297,877			8,297,877		8,297,877
SCIENCE AND ENGINEERING AWARDS		38,170		38,170			
Carried forward	2,694,607	13,903,036	(136,128)	3,491,656	12,969,859	2,203,442	15,173,301

Coopers
&Lybrand

Schedule 2
(continued)

THE SCIENCE COUNCIL OF BRITISH COLUMBIA
AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT
SCHEDULE OF COMMITMENTS AND DISBURSEMENTS OF SCIENCE COUNCIL RESEARCH GRANTS
FOR THE YEAR ENDED MARCH 31, 1989

	Known estimated outstanding commitments - beginning of year $	Additional commitments during year $	Commitment reductions during year $	Disbursed during year $	Known outstanding commitments - end of year $	Estimated renewed commitments 1989-1990 $	Known and estimated outstanding commitments at March 31, 1989 $
Brought forward	2,694,607	13,903,036	(136,128)	3,491,656	12,969,859	2,203,442	15,173,301
SPECIAL REQUESTS							
Arts, Science and Technology Centre - Director	30,000			30,000			
Arts, Science and Technology Centre - Regional Science Fairs 1988	2,100			2,100			
Arts, Science and Technology Centre - Regional Science Fairs 1989		33,450		18,900	14,550		14,550
B.C.S.T.A./F.I.S.A. Book Prize 1988	5,995		(3,760)	2,235			
B.C.S.T.A./F.I.S.A. Book Prize 1989		10,500		1,000	9,500		9,500
Superconductivity Research	5,000			5,000			
T.V. Science Show '87 (Pearl Productions)	1,000				1,000		1,000
Science talks	240			240			
CCCT - Shad Valley 1988		6,600		6,600			
Physics Day Project		1,000		900	100		100
Stellar Motion		5,000			5,000		5,000
	44,335	56,550	(3,760)	66,975	30,150		30,150
SPECIAL PROJECTS							
Leadership		104,420		104,420			
A.G.A.R. Program Review Project	3,900	4,353		8,253			
Public Information		106,179		106,179			
Patent Policies Review		5,000			5,000		5,000
B.E.S.T.		45,000		20,000	25,000		25,000
T.E.S.T. Study		10,000			10,000		10,000
Opportunities in Space Forum		33,859		33,859			
	3,900	308,811		272,711	40,000		40,000
STRATEGIC PLANNING FOR APPLIED RESEARCH AND KNOWLEDGE (S.P.A.R.K.)	87,707	450,396	5,238	351,901	191,440		191,440
HONORARIA AND OTHER EXPENSES		6,661		6,661			
	2,830,549	14,725,454	(134,650)	4,189,904	13,231,449	2,203,442	15,434,891

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
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AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of
Simon Fraser University, and

To the Minister of Advanced Education and Job Training,
Province of British Columbia:

I have examined the balance sheet of Simon Fraser University as at March 31, 1989 and the following statements for the year then ended:

Statement 2 - Statements of changes in reserves and appropriated expendable fund balances

Statement 3 - Statement of changes in unappropriated expendable fund balances

Statement 4 - Statement of changes in non-expendable fund balances

Statement 5 - Statement of changes in equity in plant assets

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the University as at March 31, 1989 and the results of its operations and changes in fund balances for the year then ended in accordance with accounting principles described in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 15, 1989

SIMON FRASER UNIVERSITY

Statement 1

BALANCE SHEET
AS AT MARCH 31, 1989
(thousands of dollars)

ASSETS	1989	1988 (Note 10)
Cash and short-term investments	$ 43,574	$ 42,702
Accounts receivable	10,152	5,684
Prepaid expenses	880	428
Inventories	1,810	1,862
Long-term investments (Note 2)	7,175	2,329
Plant assets		
Land and buildings	118,086	104,208
Equipment	40,376	35,495
Library holdings	24,872	22,892
Roads and parking lots	11,401	9,604
Leasehold improvements	6,716	348
	$265,042	$225,552

LIABILITIES AND FUND BALANCES	1989	1988 (Note 10)
Accounts payable and accrued liabilities	$ 15,565	$ 8,579
Loans payable (Note 3)	21,622	6,893
Long-term debt (Note 4)	46,076	45,856
Reserves (Statement 2) (Note 5)		
Group insurance	1,041	946
Retirement benefits	4,009	3,898
Lease commitment	14,336	13,737
Expendable fund balances		
Appropriated (Statement 2)		
General operating	6,460	6,658
Ancillary enterprises	395	430
Capital	664	1,578
Unappropriated (Statement 3)		
General operating	99	141
Sponsored research	3,173	2,545
Specific purpose	6,517	4,545
Ancillary enterprises	265	140
Capital	1,741	1,767
Non-expendable fund balances (Statement 4)		
Endowment	10,066	7,868
Student loan	83	83
Equity in plant assets (Statement 5)	132,930	119,888
	$265,042	$225,552

Approved:

D. Hudson
Chairman, Board of Governors

P. S. Boyle, C.A.
Vice President,
Financial Services

Statement 2

SIMON FRASER UNIVERSITY

STATEMENTS OF CHANGES IN RESERVES AND APPROPRIATED EXPENDABLE FUND BALANCES FOR THE YEAR ENDED MARCH 31, 1989

(thousands of dollars)

	Balances Beginning of Year	Released to Meet Expenditures	Additions during the Year	Net Change for Year	Balances End of Year
RESERVES (NOTE 5)					
Group insurance	$ 946	$ -	$ 95	$ 95	$ 1,041
Retirement benefits	3,898	279	390	111	4,009
Lease commitment	13,737	-	599	599	14,336
TOTALS	$18,581	$ 279	$ 1,084	$ 805	$19,386
APPROPRIATIONS					
GENERAL OPERATING FUND					
Provisions:					
Annualized costs	908	$ 908	$ 1,145	$ 237	$ 1,145
Non-recurring expenditures	2,539	2,539	1,499	(1,040)	1,499
Research grants carryover	752	752	891	139	891
Self insurance and appraisal	100	-	-	-	100
Specific expenditures	380	379	564	185	565
Systems development	751	149	156	7	758
Contingencies	100	-	-	-	100
Other authorized allocations to following fiscal year	1,128	771	1,045	274	1,402
	6,658	5,498	5,300	(198)	6,460
ANCILLARY ENTERPRISES FUND					
Provision for equipment replacement and capital improvements	430	231	196	(35)	395
CAPITAL FUND					
Provision for authorized projects (Note 10)	1,578	1,578	664	(914)	664
TOTALS	$ 8,666	$ 7,307	$ 6,160	$(1,147)	$ 7,519

Statement 3

SIMON FRASER UNIVERSITY
STATEMENT OF CHANGES IN UNAPPROPRIATED EXPENDABLE FUND BALANCES
FOR THE YEAR ENDED MARCH 31, 1989

(thousands of dollars)

	General Operating	Sponsored Research	Specific Purpose	Ancillary Enterprises	Capital	Totals 1989	Totals 1988 (Note 10)
REVENUES AND OTHER ADDITIONS							
Government grants and contracts							
Province of British Columbia	$72,471	$ 1,317	$ 6,883	$ -	$10,817	$ 91,488	$ 83,597
Government of Canada	-	8,380	4,225	-	-	12,605	10,816
Other governments	-	99	1,116	-	-	1,215	43
Student fees -credit courses	16,203	-	1,243	-	-	17,446	16,004
-non-credit courses	1,070	-	7	-	-	1,077	939
-other	849	-	-	-	-	849	679
Gifts, grants and contracts	122	841	1,010	-	1,480	3,453	15,395
Sale of goods and services	-	-	-	5,795	-	5,795	5,376
Investment income	1,659	-	2,883	57	452	5,051	3,130
Miscellaneous income	456	-	541	-	28	1,025	1,016
Authorized capital borrowings	-	-	-	-	20,175	20,175	4,793
Interest earned on sinking fund	-	-	-	-	996	996	748
	92,830	10,637	17,908	5,852	33,948	161,175	142,536
EXPENDITURES AND OTHER DEDUCTIONS							
Salaries-academic	32,505	555	1,241	-	-	34,301	31,568
-other instruction and research	5,369	5,203	1,260	-	-	11,832	10,890
-support staff	26,320	-	3,407	641	-	30,368	27,293
Total salaries	64,194	5,758	5,908	641	-	76,501	69,751
Employee benefits	7,771	297	686	75	-	8,829	7,883
Travel and personnel costs	2,471	1,000	1,541	29	-	5,041	4,067
Operating supplies and expenses	7,366	1,212	1,725	340	-	10,643	9,639
Equipment and furnishings	1,040	1,169	1,079	77	4,035	7,400	7,539
Equipment and facility rentals	1,676	144	402	5	-	2,227	1,748
Library acquisitions	2,021	-	4	-	-	2,025	2,089
Utilities	1,894	7	58	253	-	2,212	2,212
Scholarships, fellowships and bursaries	3,081	-	856	2	-	3,939	3,916
Contract services	1,550	-	14	181	-	1,745	1,746
Professional fees	1,210	248	613	3	-	2,074	1,907
Renovations and alterations	426	2	56	366	118	968	814
Debt servicing - interest	-	-	-	626	7,148	7,774	6,944
- principal	-	-	-	111	4,205	4,316	2,105
Cost of goods sold	-	-	-	3,077	-	3,077	2,854
Capital acquisitions	-	-	-	-	22,040	22,040	3,870
Internal cost allocations	(942)	213	723	6	-	-	-
External cost recoveries	(2,048)	-	(280)	(26)	-	(2,354)	(2,248)
	91,710	10,050	13,385	5,766	37,546	158,457	126,836
NET INCREASE (DECREASE) DURING YEAR	1,120	587	4,523	86	(3,598)	2,718	15,700
FUND BALANCES AT BEGINNING OF YEAR (NOTE 10)	141	2,545	4,545	140	1,767	9,138	6,586
TRANSFERS AND APPROPRIATIONS							
Interfund transfers (Note 8)	(1,360)	41	(1,343)	4	2,658	-	-
Transfer to non expendable funds (Note 9)	-	-	(403)	-	-	(403)	(329)
Reserves transfers (Statement 2)	-	-	(805)	-	-	(805)	(13,695)
Change in appropriations (Statement 2)	198	-	-	35	914	1,147	876
	(1,162)	41	(2,551)	39	3,572	(61)	(13,148)
FUND BALANCES AT END OF YEAR	$ 99	$ 3,173	$ 6,517	$ 265	$ 1,741	$ 11,795	$ 9,138

SIMON FRASER UNIVERSITY

Statement 4

STATEMENT OF CHANGES IN NON-EXPENDABLE FUND BALANCES
FOR THE YEAR ENDED MARCH 31, 1989

(thousands of dollars)

	Endowment	Student Loan	Totals 1989	Totals 1988 (Note 10)
GIFTS, GRANTS AND BEQUESTS	$ 1,795	$ -	$ 1,795	$ 1,457
TRANSFER FROM UNAPPROPRIATED EXPENDABLE FUNDS	403	-	403	329
Increase during the year	2,198	-	2,198	1,786
FUND BALANCES AT BEGINNING OF YEAR (NOTE 10)	7,868	83	7,951	6,165
FUND BALANCES AT END OF YEAR	$10,066	$ 83	$10,149	$ 7,951

SIMON FRASER UNIVERSITY

Statement 5

STATEMENT OF CHANGES IN EQUITY IN PLANT ASSETS
FOR THE YEAR ENDED MARCH 31, 1989
(thousands of dollars)

	1989	1988
EQUITY INCREASED BY		
Additions to plant assets		
Capitalized acquisitions		
-Capital Fund	$ 22,040	$ 3,870
Equipment expensed when acquired		
-General Operating Fund	1,040	1,928
-Sponsored Research Fund	1,169	994
-Specific Purpose Fund	1,079	952
-Ancillary Enterprises Fund	77	30
-Capital Fund	4,035	3,635
Library acquisitions expensed when acquired		
-General Operating Fund	2,021	2,064
-Specific Purpose Fund	4	25
	31,465	13,498
Repayment of capital borrowings	3,320	1,357
Interest earned on sinking fund	996	748
	35,781	15,603
EQUITY DECREASED BY		
Authorized capital borrowings	20,175	4,793
Equipment written off	2,519	1,928
Library dispositions	45	53
	22,739	6,774
Net increase during year	13,042	8,829
BALANCE AT BEGINNING OF YEAR	119,888	111,059
BALANCE AT END OF YEAR	$132,930	$119,888

SIMON FRASER UNIVERSITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

1) SIGNIFICANT ACCOUNTING POLICIES

a) General

These financial statements have been prepared with reference to accounting principles described in the "Guide to Accounting Principles, Practices and Standards of Disclosure for Universities and Colleges of Canada", published by the Canadian Association of University Business Officers (CAUBO).

b) Fund Accounting

Fund accounting procedures are employed in order to recognize restrictions placed on the use of resources by donors, funding agencies, or the Board of Governors. Separate accounts are maintained for each fund to facilitate observance of these restrictions. For financial reporting purposes, the Balance Sheet combines the assets and liabilities of all funds.

Funds are classified as expendable or non-expendable. Expendable funds may be expended within applicable restrictions. Non-expendable funds are held to generate investment income or to provide loans to students.

Expendable funds:

- General Operating
  Funds received for general operations of the University under the direction of the Board of Governors.

- Sponsored Research
  Funds received for the support of research activities in the form of restricted grants, contracts and gifts.

- Specific Purpose
  Funds received for the support of specified projects and programs which may be restricted by external agencies or by the Board of Governors.

- Ancillary Enterprises

  Funds received from the operation of the residences and bookstore, which provide goods and services supplementary to the primary functions of teaching and research. These enterprises operate on a self-supporting basis.

- Capital

  Funds received for the acquisition of capital assets, renovations, and repayment of long term debt.

Non-expendable funds

- Endowment

  Funds received through gifts and grants, and some transfers of interest earnings from expendable funds, to be maintained as principal to generate income for defined purposes.

- Student Loan

  A revolving fund from which short-term loans are made to students.

c) Accrual Accounting

The University follows the accrual basis of accounting. Revenue is recorded when receivable and expenditures are recorded when goods or services are received, except that pension payments resulting from early retirement agreements are expensed as payments are made to retired employees or as annuities are purchased on their behalf and no accrual is made for salaried employees' vacation pay.

d) Reserves

Reserves are established to provide funding for contractual obligations to external parties in subsequent fiscal years and are reduced when payments have been made.

e) Appropriations

Appropriations are established by the Board of Governors to provide for specific requirements in subsequent fiscal years and are released when the related expenditures have been made.

f) Investments

Investments are recorded at cost or, where donated, at fair market value. Gains and losses on sales of investments are recognized in the year of disposal and are included in investment income.

g) Inventories

Inventories of supplies are stated at cost. Inventories of merchandise held for resale are stated at the lower of cost and net realizable value.

h) Donations

i) Gifts-In-Kind

Goods and services donated to the University are valued at fair market value but are not recorded in the financial statements:

	1989	1988
	(thousands of dollars)	
Equipment	$127	$66
Library	15	11
Works of Art	30	18
Total	$172	$95

ii) Pledges

Promises made by donors to the University for donations to be received in future years are estimated at $6,566,000. ($5,597,000 in 1988.) Pledges are not recorded in the financial statements.

i) Plant Assets

Plant assets expenditures for land and buildings, equipment, library acquisitions, roads and parking lots, and leasehold improvements in all funds are recorded at cost in the Statement of Changes in Unappropriated Expendable Fund Balances. They are also recorded as assets on the Balance Sheet, except that renovations under $10,000 are not capitalized. Capital leases are not considered to be material and are not recorded as assets. The cost of library acquisitions does not include expenditures for cataloguing and shelving.

The original cost is deleted from the asset and equity accounts as follows:

- land and buildings are deleted upon disposal.
- equipment is deemed to have an average useful life of eight years and is written off in the ninth year.
- library holdings are reduced by estimated disposals and losses during the year.

Land granted or donated to the University is recorded at $1 per grant or donation and land acquired by the University is recorded at its fair market value at the time of acquisition. The current fair market value of the land is estimated to be $55,000,000.

j) Capital Transactions

Borrowings authorized by the Province of British Columbia for capital expenditures are shown under "Revenues and Other Additions" of the Capital Fund. Payments for plant assets, equipment and furnishings, library acquisitions, debt servicing and capital acquisitions are shown under "Expenditures and Other Deductions".

k) Equity in Plant Assets

The equity in plant assets is increased as resources are used to pay for plant assets or to repay borrowings incurred for asset acquisitions. It is reduced by disposal of plant assets and write-off of equipment and library holdings.

l) University Interests in WCUMBS and TRIUMF

i) The University is one of five university members of the Western Canadian Universities Marine Biological Society (WCUMBS) which operates a research station at Bamfield, British Columbia. The University's annual operating grant to the Society (1989 - $137,961, 1988 - $137,961) is recorded as an expenditure from the General Operating Fund. The accounts of WCUMBS are not included in these statements except that initial contributions in the amount of $347,000 for capital acquisitions are recorded as plant assets on the Balance Sheet.

ii) The University is one of four parties to a joint venture agreement under which research is conducted by University faculty members at the Tri-Universities Meson Facility (TRIUMF) on the University of British Columbia campus and elsewhere. The facility and its operations are funded by federal government grants and the University makes no direct financial contribution. The accounts of TRIUMF are not included in these statements.

iii) There is no expectation of monetary gain to the University from either of these ventures.

2) Long-Term Investments

Long-term investments are comprised of the following:

	1989	1988
	(thousands of dollars)	
Vancouver Foundation	$4,180	$1,975
Other	2,995	354
	$7,175	$2,329

Market value of the investments at March 31, 1989 was $7,544,174 (1988 $2,655,000). Vancouver Foundation investments represent permanently endowed trust funds held by the Foundation on behalf of the University.

3) Loans Payable

Loans payable consist of:

	1989	1988
	(thousands of dollars)	
Interim financing	$18,987	$5,682
Tenant loan	2,635	1,211
	$21,622	$6,893

The interim financing is for capital projects, as authorized by the provisions of the Educational Institution Capital Finance Act and the Financial Administration Act, and will be replaced by long-term debt. The tenant loan is for renovations to the University's Harbour Centre facility.

4) Long-Term Debt

Long-term debt consists of the following:

	1989	1988
	(thousands of dollars)	
British Columbia Educational Institutions Capital Financing Authority	$51,539	$48,959
Less sinking fund	12,272	10,020
	39,267	38,939
Canada Mortgage and Housing Corporation	3,245	3,280
British Columbia School Districts Capital Financing Authority	3,564	3,637
	$46,076	$45,856

a. British Columbia Educational Institutions Capital Financing Authority

These debentures are issued to the British Columbia Educational Institutions Capital Financing Authority under the Educational Institution Capital Finance Act, bearing interest at rates from 9.00% to 16.53% and maturing from 1990 to 2008. Payments to the sinking fund, which is held by the Authority, are based on the discounted present values required to fund repayment of the debentures at maturity. The debentures can be recalled by the Authority upon notice of not less than five months. Sinking fund and interest payments are made with funds received from the Province of British Columbia for that purpose. Annual sinking fund and interest payments due within the next five years amount to $7,624,000 during the fiscal year ending 1990, $9,686,000 in 1991, $7,163,000 in each of 1992 and 1993 and $7,041,000 in 1994.

b. Canada Mortgage and Housing Corporation

Maturity Date	Interest Rate	Balance Outstanding 1989	1988	Annual Payments (including interest) until maturity
		(thousands of dollars)		
Jan 1, 2017	5.375%	$ 179	$ 182	$ 12
Jan 1, 2018	5.875	899	911	65
Jul 1, 2019	6.875	2,167	2,187	171
		$3,245	$3,280	$248

The debentures are secured by a floating charge on the Madge Hogarth, Shell House, and Louis Riel student residences respectively. The residences are recorded on the balance sheet at a cost of $6,142,000.

c. British Columbia School Districts Capital Financing Authority

Maturity Date	Interest Rate	Balance Outstanding 1989	1988	Annual Payments (including interest) until maturity
		(thousands of dollars)		
Dec 10, 1996	9.41%	$3,564	$3,637	$415

The debenture is secured by a floating charge on the McTaggart Cowan student residence recorded on the balance sheet at a cost of $4,057,000.

5) Reserves

a. Group Insurance

The reserve represents funds designated for potential requirements relating to self-insured group life and long-term disability plans. Current requirements are funded from the General Operating Fund on a cost of claim plus fee for services basis.

b. Retirement Benefits

This reserve provides for early retirement benefit obligations and pension benefit supplements.

c. Lease Commitment

The reserve provides for commitments entered into for the occupancy of the University's Harbour Centre facility which include lease payments, tenant loan payments and a contribution towards operating costs. Lease and tenant loan obligations include annual payments of $1,140,000 which started in September 1988 increasing to $1,648,440 over the term of the lease, and a termination payment of $8,000,000 upon the expiry of the lease in December 2017 or a discounted equivalent of that amount at an earlier date. Funding for this reserve was recorded in Specific Purpose fund revenue in 1987-88.

6) Pension Plans

The University pension plan for academic staff generally provides benefits on a money purchase basis but includes an option to members who were in the plan on March 20, 1973 to choose benefits based on years of service and the average of the highest sixty consecutive months' salary. The latest actuarial valuation as at January 1, 1989 showed an actuarial liability of $12,274,110 for the formula retirement benefit option and related assets on hand of $11,846,884.

The University pension plan for administrative and union staff provides benefits based on years of service and the average of the highest sixty consecutive months' salary. The latest actuarial valuation as at January 1, 1989 showed an actuarial liability of $29,831,828 and assets on hand of $41,739,813. The surplus is being amortized in accordance with a Board of Governors resolution dated July 29, 1986 which outlines an amortization period of 25 years.

The assets and liabilities of the pension plans are not reflected in the financial statements.

7) Commitments - Capital Fund

Total commitments under contracts for capital projects amounted to $4,181,000 as at March 31, 1989 (1988 - $13,532,000).

8) Interfund Transfers

Transfers between funds during the year are summarized as follows (to(from)): (thousands of dollars)

	Operating	Research	Specific Purpose	Ancillary Enterprises	Capital
	$(1,637)	-	$103	-	$1,534
	259	$41	(1,446)	-	1,146
	18	-	-	$4	(22)
Net Transfer	$(1,360)	$41	$(1,343)	$4	$2,658

9) Transfer to Non-Expendable Funds

The transfer of $402,814 to the non-expendable endowment fund is comprised of transfers from programs ($77,405) and capitalization of interest earnings ($325,409).

10) Comparative Figures

a. Certain figures for the prior year asset categories have been reclassified in order to reflect the presentation adopted for the current year.

b. In the prior year, certain gifts designated for capital expenditures were recorded as revenues in the Specific Purpose and Endowment funds. In order to properly classify these gifts, the prior year figures have been adjusted, increasing Capital fund revenues by $320,775 and decreasing Specific Purpose and Endowment funds revenues by $10,183 and $310,592 respectively.

UNIVERSITY OF BRITISH COLUMBIA

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
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AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of
The University of British Columbia, and

To the Minister of Advanced Education and Job Training
Province of British Columbia:

I have examined the balance sheet of The University of British Columbia as at March 31, 1989 and the following statements for the year then ended:

Statement 2 -	Statement of changes in appropriated fund balances.
Statement 3 -	Statement of changes in unappropriated fund balances.
Statement 4 -	Statement of changes in endowment principal and student loan fund balances.
Statement 5 -	Statement of equity in plant assets.

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the University as at March 31, 1989 and the results of its operations and the changes in its fund balances for the year then ended in accordance with accounting principles described in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 22, 1989

STATEMENT 1

THE UNIVERSITY OF BRITISH COLUMBIA
BALANCE SHEET
AS AT MARCH 31, 1989
(thousands of dollars)

ASSETS

		1989	1988
Cash and bank deposit notes		$ 2,513	$ 490
Investments at cost (market value - $180,698; 1988 $162,340)		178,583	160,770
Accounts receivable		43,561	27,112
Prepaid expenses		519	649
Student loans receivable		486	520
Inventories		7,869	7,762
Investment in teaching facilities at associated hospitals	$ 11,073		
Less amortization	3,383	7,690	8,552
Plant assets (Statement 5)			
Land and site improvements		37,706	35,415
Buildings		411,448	387,678
Equipment and furnishings		119,969	117,016
		$810,344	$745,964

LIABILITIES AND FUND BALANCES

		1989	1988
Accounts payable and accrued liabilities		$ 43,081	$ 23,494
Deferred income - fees and services		14,891	3,100
Loans and promissory notes - (Note 3)		10,609	14,789
Long-term debt - (Note 3)	$212,640		
Less sinking funds	34,800	177,840	160,581
		246,421	201,964
Insurance reserve - (Note 7)		8,214	7,031
Fund balances			
Expendable			
Appropriated (Statement 2)			
General purpose operating		2,752	3,381
Ancillary enterprises		2,680	1,272
Capital		9,586	8,976
		15,018	13,629
Unappropriated (Statement 3)			
General purpose operating		269	223
Specific purposes		19,950	26,630
Sponsored research		22,591	17,365
Ancillary enterprises		30	239
Capital		2,091	2,462
		44,931	46,919
Non-Expendable (Statement 4)			
Endowment principal		108,763	102,256
Student loan		1,365	1,359
		110,128	103,615
Equity in plant assets (Statement 5)		385,632	372,806
		$810,344	$745,964

Approved

P. Brown
Chairman, Board of Governors

A.B. Gellatly
Vice President - Administration and Finance

(See accompanying notes to the financial statements)

THE UNIVERSITY OF BRITISH COLUMBIA

STATEMENT OF CHANGES IN APPROPRIATED FUND BALANCES

FOR THE YEAR ENDED MARCH 31, 1989

STATEMENT 2

(thousands of dollars)

	General Purpose Operating		Ancillary Enterprises		Capital	
	1989	1988	1989	1988	1989	1988
Balance, beginning of year	$ 3,381	$ 1,035	$ 1,272	$ 3,898	$ 8,976	$ 5,949
Deduct:						
Released from prior years' appropriations (Statement 3)	3,381	1,035	1,272	3,898	8,976	5,949
	-	-	-	-	-	-
Add:						
Appropriations for the year (Statement 3)	2,752	3,381	2,680	1,272	9,586	8,976
Balance, end of year	$ 2,752	$ 3,381	$ 2,680	$ 1,272	$ 9,586	$ 8,976

Detail of year end balance

	General Purpose Operating 1989	General Purpose Operating 1988	Ancillary Enterprises 1989	Ancillary Enterprises 1988	Capital 1989	Capital 1988
Faculties and Department						
- operating expenses	$ 602	$ 1,379	$ -	$ -	$ -	$ -
- non-credit courses	216	941	-	-	-	-
Renovation projects	-	-	-	1,272	-	-
Library books and periodicals	434	353	-	-	-	-
Equipment	1,500	708	-	-	607	1,071
Capital development and facilities	-	-	2,680	-	8,979	7,905
	$ 2,752	$ 3,381	$ 2,680	$ 1,272	$ 9,586	$ 8,976

(See accompanying notes to the financial statements)

STATEMENT 3

THE UNIVERSITY OF BRITISH COLUMBIA

STATEMENT OF CHANGES IN UNAPPROPRIATED FUND BALANCES

FOR THE YEAR ENDED MARCH 31, 1989

(thousands of dollars)

	General Purpose Operating 1989 (Schedule 1 & 2)*	General Purpose Operating 1988	Specific Purposes 1989 (Schedule 4)*	Sponsored Research 1989 (Schedule 5)*	Ancillary Enterprises 1989 (Schedule 6)*	Capital 1989 (Schedule 7)*	Totals 1989	Totals 1988
Revenue and other additions:								
Government grants and contracts								
Government of Canada	$ -	$ -	$ 3,628	$ 51,327	$ -	$ -	$ 54,955	$ 50,599
Province of British Columbia								
Base operating	194,106	183,301	-	-	-	-	194,106	183,301
Designated	2,768	2,555	5,515	434	-	-	8,717	9,800
Other	-	-	6,742	8,391	-	47,576	62,709	42,278
Municipalities	-	-	1	15	-	-	16	36
Other governments	-	-	116	111	-	-	227	355
Foreign governments	-	-	770	1,878	-	-	2,648	1,988
Student fees	49,018	44,182	294	-	1,098	-	50,410	45,402
Bequests, donations and non government grants	-	-	4,810	17,760	-	2,834	25,404	21,017
Sales and services	944	1,199	-	231	53,771	-	54,946	50,398
Income from investments	3,362	2,882	10,067	-	511	1,030	14,970	14,522
Loans	-	-	-	-	-	4,818	4,818	4,780
	250,198	234,119	31,943	80,147	55,380	56,258	473,926	424,476
Expenses and other deductions:								
Salaries - Academic	105,398	97,021	8,136	13,793	-	-	127,327	116,083
- Student service	5,994	5,641	3,530	8,284	-	-	17,808	15,918
- Staff	70,756	67,482	6,510	17,629	13,758	955	109,608	102,031
	182,148	170,144	18,176	39,706	13,758	955	254,743	234,032
Benefits	23,104	21,097	1,083	2,634	1,296	5	28,122	25,424
Travel, field trips, moving	4,252	3,739	2,130	5,027	-	115	11,524	10,089
Library acquisitions	5,693	5,162	481	363	-	-	6,537	5,995
Operational supplies and expenses	19,810	17,496	928	16,322	6,210	5,417	48,687	42,560
Furniture and equipment	5,016	3,538	3,773	7,066	1,102	1,241	18,198	19,709
Utilities	8,163	8,177	184	831	1,410	214	10,802	10,593
Renovations and alterations	659	490	2,260	138	1,642	2,209	6,908	8,250
Scholarships, fellowships and bursaries	3,973	3,489	4,099	609	-	-	8,681	7,942
Professional fees	2,645	2,369	2,669	1,690	-	3,016	10,020	6,853
Cost of goods sold	-	-	-	-	21,219	-	21,219	17,451
Debt servicing	-	-	-	-	6,455	21,267	27,722	26,207
Building contracts	-	-	-	-	-	22,969	22,969	3,110
Internal cost recoveries	(1,943)	(1,609)	214	1,185	544	-	-	-
External cost recoveries	(4,447)	(3,695)	-	-	-	-	(4,447)	(3,695)
	249,073	230,397	35,997	75,571	53,636	57,408	471,685	414,520
Transfers and appropriations :								
Expended from prior years' appropriations (Statement 2)	3,381	1,035	-	-	1,272	8,976	13,629	10,882
Interfund transfers (Note 2)	(1,708)	(606)	(2,626)	650	(545)	1,389	(2,840)	(5,871)
Appropriations for the year (Statement 2)	(2,752)	(3,381)	-	-	(2,680)	(9,586)	(15,018)	(13,629)
	(1,079)	(2,952)	(2,626)	650	(1,953)	779	(4,229)	(8,618)
Net increase (decrease) during the year	46	770	(6,680)	5,226	(209)	(371)	(1,988)	1,338
Unappropriated Fund balance, beginning of year	223	(547)	26,630	17,365	239	2,462	46,919	45,581
Unappropriated Fund balance, end of year	$ 269	$ 223	$ 19,950	$ 22,591	$ 30	$ 2,091	$ 44,931	$ 46,919
							(Statement 1)	(Statement 1)

(See accompanying notes to the financial statements)

* Schedules referred to have been prepared without audit.

THE UNIVERSITY OF BRITISH COLUMBIA

STATEMENT OF CHANGES IN ENDOWMENT PRINCIPAL AND STUDENT LOAN FUND BALANCES

FOR THE YEAR ENDED MARCH 31, 1989

STATEMENT 4

(thousands of dollars)

	Endowment Principal	Student Loan	Total 1989	Total 1988
Revenue and other additions:				
Gifts and bequests	$ 3,618	$ -	$ 3,618	$ 7,984
Interest on loans	-	9	9	14
Income from investments	-	50	50	76
	3,618	59	3,677	8,074
Expenses and other deductions:				
Loans written off	-	4	4	4
Change in year	3,618	55	3,673	8,070
Fund balance, beginning of year	102,256	1,359	103,615	89,674
Interfund transfers (Note 2)	2,889	(49)	2,840	5,871
Fund balance, end of year	$108,763	$ 1,365	$110,128	$103,615
	(Statement 1)	(Statement 1)		

(See accompanying notes to the financial statements)

STATEMENT 5

THE UNIVERSITY OF BRITISH COLUMBIA

STATEMENT OF EQUITY IN PLANT ASSETS

FOR THE YEAR ENDED MARCH 31, 1989

(thousands of dollars)

			Financed by			Total	
		Plant Assets	Ancillary Enterprises	Authorized Capital Borrowings	Temporary Cash Resources	1989	1988
Balance, beginning of year		$540,109	($ 56,749)	($109,280)	($ 1,274)	$372,806	$365,168
Add:							
Expenditures Capital Funds (Schedule 7)		57,408	-	-	-	57,408	40,080
Expenditures non Capital Funds		16,957	-	-	-	16,957	14,347
Property Donated		1,989	-	-	-	1,989	816
Projects financed internally (Note 5)		-	-	-	-	-	553
Canada Life Mortgage Services Ltd. - Principal repayment		-	-	8	-	8	-
Canada Mortgage & Housing Corp. - Principal repayment		-	219	-	-	219	206
British Columbia Debenture Sinking Fund -							
Interest earned		-	177	3	-	180	69
Principal repayment		-	911	336	-	1,247	911
British Columbia Educational Institutions Capital Financing Authority Sinking Fund -							
Interest earned		-	-	2,701	-	2,701	1,905
Principal repayment		-	-	3,999	-	3,999	3,999
Deduct:		616,463	(55,442)	(102,233)	(1,274)	457,514	428,054
Renovation and other amounts not capitalized		10,828	-	-	-	10,828	9,518
Capital Borrowing & Debt servicing not capitalized		21,267	-	-	-	21,267	19,903
Sinking fund increase related to teaching facilities at associated hospitals		-	-	373	-	373	513
Equipment write off		15,245	-	-	-	15,245	10,958
Building write off		-	-	-	-	-	225
Net increase in borrowings		-	5,000	19,488	(319)	24,169	14,131
		47,340	5,000	19,861	(319)	71,882	55,246
Balance, end of year							
Land and site improvements	$ 37,706						
Buildings	411,448						
Equipment and furnishings	119,969	$569,123	($ 60,442)	($122,094)	($ 955)	$385,632	$372,806
	(Statement 1)					(Statement 1)	(Statement 1)

(See accompanying notes to the financial statements)

Statement of Equity in Plant Assets

THE UNIVERSITY OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

(a) General

These financial statements have been prepared with reference to the "Guide to Accounting Principles, Practices and Standards of Disclosure for Universities and Colleges of Canada", published in 1984 by the Canadian Association of University Business Officers.

(b) Fund Accounting

Transactions of the University are accounted for by fund accounting procedures in order to recognize various restrictions imposed on the use of available resources. Under these procedures, revenues and their related expenses are accounted for in separate funds in accordance with objectives specified by donors, limitations and restrictions imposed by sources outside the University, and determinations made by the Board of Governors.

For financial statement reporting purposes the Balance Sheet combines the assets and liabilities of all funds. These funds are either expendable or non-expendable. An expendable fund is one that may be used in its entirety within the restrictions established by the donor or agency providing the funds. A non-expendable fund is one in which at least the original fund balance cannot be expended.

The statements of changes in fund balances show the total income and expenses of the University, after elimination of inter-fund transactions. The University has classified accounts with similar characteristics into major funds as follows:

- the General Purpose Operating Fund consists of those revenues and expenses used in the general operations of the University.

- the Specific Purposes Fund accounts for monies received for specific purposes as stipulated by the donors and includes income earned on the Endowment Principal Fund.

- the Sponsored Research Fund accounts for monies received for research or related activities as approved by government granting agencies, research institutes and other public and private organizations.

- Ancillary Enterprises provide goods and services to the University community and are expected to operate on a break-even basis. Any deficits must be recovered from future operations and surpluses benefit future operations. These enterprises are assessed most overhead costs associated with their operations including payments of principal and interest on all long-term debt. Capital additions for these operations are recorded in the statement of changes in capital fund balances in the year in which they are incurred and are included as capital assets, at cost, on the balance sheet.

- the Capital Fund includes gifts, grants, interest and authorized capital borrowing received for the purpose of acquiring capital assets including those pertaining to ancillary enterprises. These funds may also be used for major renovations, alterations and capital project administrative costs.

- the Student Loan Fund includes gifts and bequests which are used for the purpose of providing loans to students.

- the Endowment Principal Fund includes gifts and bequests received with the stipulation that these funds be invested and the income earned be expended for designated purposes.

(c) Accrual Accounting

The University follows the accrual basis of accounting as recommended by the Canadian Association of University Business Officers by recording income when earned and expenses when materials or services are received, except that payments resulting from early retirement agreements are expensed as payments are made. Commitments are not included in expenses.

(d) Appropriations

The University maintains a general operating budget programme which, subject to annual approval of the Board of Governors, allows faculties to carry forward unexpended funds into the subsequent fiscal year up to a maximum of 3% of the budget allocation for the current year. In addition, the University makes appropriations at the fiscal year end for acquisition of plant assets, replacement of equipment and furnishings, renovations, and for outstanding commitments on library acquisitions.

(e) Inventories

Inventories of merchandise held for resale are stated at the lower of cost and net realizable value. Supplies inventories are recorded at cost.

(f) Investment in Teaching Facilities at Associated Hospitals

The investment represents the funds advanced for teaching facilities at associated hospitals, for which the University has no legal ownership. This investment is being amortized by an amount equal to the contribution to the sinking fund to retire the related long-term debt.

(g) Plant Assets

Expenditures for the acquisition of plant assets are shown on Statement 3 according to the source of funding from which the expenditures were incurred. All plant assets are then shown on the Balance Sheet at cost. Plant assets that are donated for use in operations are recorded directly on the Balance sheet at market value at date of acquisition. In accordance with approved university accounting principles, depreciation of buildings and equipment is not recorded. However, equipment is assumed to have an average useful life of eight years and is deleted as a plant asset entirely in the ninth year. The campus land which was Crown-granted to the University in 1910 is recorded at $1.

(h) Library Acquisitions

Library books and periodicals are expensed in the year of acquisition.

(i) Internal Financing

The University follows a practice of making temporary cash advances to operating departments in order to finance the acquisition of certain plant assets over a period of years. As these advances are recovered the appropriate funds are charged and the repayments are recorded as equity in plant assets. Interest is charged to the fund based on the rate of return on investments held for general purposes. (See Note 5.)

(j) Investments

Investments are recorded at acquisition cost. Gains or losses on sales of investments are recognized in the year of disposal and are included in income from investments.

(k) Endowment Principal

The balance of endowment principal on the University's books at March 31, 1989 amounts to $108,763,299. Annual income earned on this sum is used for a variety of purposes as prescribed by the terms of each endowment. In addition, the Vancouver Foundation has a number of endowment funds held for the benefit of the University totalling $4,793,767, of which $2,695,183 was provided by U.B.C. The income, which amounted to $458,841, was paid to the University for specific purposes. Funds managed by the Vancouver Foundation are not under the University's ownership or control.

(l) Campus Organizations, Agencies and Foundations

The financial statements of The University of British Columbia include the San Rafael Research Foundation and the Peter Wall Foundation but do not include the operating income and expenses of the University Hospital, Aquatic Centre, Thunderbird Winter Sports Centre, Faculty Club, Thea Koerner House Graduate Student Centre or Tri-Universities Meson Facility (Triumf), but buildings and initial contents are included in the balance sheet.

(m) Joint Ventures

(i) The University is one of five university members of the Western Canadian Universities Marine Biological Society which operates a research station at Bamfield, B.C. The University's annual operating grant to the Society (1989 - $148,961; 1988 - $137,961) is recorded as an expenditure from the General Purpose Operating Fund.

(ii) The University is one of four university members of a consortium which manages the Tri-Universities Meson Facility (Triumf) at the University of British Columbia. The facility is funded almost entirely by Federal Government grants and the University makes no direct financial contribution.

No monetary gain is expected from these joint ventures.

NOTE 2 INTERFUND TRANSFERS

Interfund transfers comprise the following:

Fund	Increased	Decreased	Net	Explanation
General Purpose Operating	$	$ 374,000	$	To Specific Purposes - Salary
		96,950		To Sponsored Research
		237,189		To Capital
		1,000,000		To Endowment
	-	1,708,139	(1,708,139)	
Specific Purposes	374,000			From General Purposes Operating - Commerce Non-Credit Courses
	48,839			From Loan Reclassification
		218,875		To Sponsored Research
		135,000		To Sponsored Research
		269,577		To Sponsored Research
		15,000		To Ancillary Enterprises
		591,971		To Capital
		1,282,786		To Endowment
		535,550		To Endowment
	422,839	3,048,759	(2,625,920)	
Sponsored Research	96,950			From General Purposes Operating - Commerce Non-Credit Courses
	218,875			From Specific Purposes Operating - Killam Awards Reclassified
	135,000			From Specific Purposes to cover research expenses in the Killam Funds
	269,577			From Specific Purposes - discretionary transfers
		70,694		To Endowment
	720,402	70,694	649,708	
Ancillary Enterprises	15,000			From Specific Purposes donations
		559,998		To Capital
	15,000	559,998	(544,998)	
Capital	237,189			From General Purposes Operating for development
	559,998			From Ancillary Enterprises for Parkade construction
	591,971			From Specific Purposes for renovations Cecil Green Park
	1,389,158	-	1,389,158	
Endowment	1,000,000			From General Purposes Operating - Commerce Non-Credit Courses
	1,282,786			From Specific Purposes unexpended Endowment Funds income capitalized
	535,550			From Specific Purposes discretionary transfer
	70,694			From Sponsored Research - discretionary transfer
	2,889,030	-	2,889,030	
Loan	-	48,839	(48,839)	To Specific Purposes
	$5,436,429	$5,436,429	$ -	

NOTE 3 LOANS, PROMISSORY NOTES AND LONG-TERM DEBT

	Principal 1989	Principal 1988
Loans & Promissory Notes		
Loans		
Under the Educational Institution Capital Finance Act	$ 8,384,946	$ 12,189,000
Promissory Notes		
To the Province of British Columbia	2,225,000	2,600,000
(Statement 1)	$ 10,609,946	$ 14,789,000

	Annual Payments Including Interest 1989/90	Principal 1989	Principal 1988
Long-term Debt			
Canada Mortgage and Housing Corporation 5.125% to 7.875% due 2012 to 2023 inclusive	$ 1,516,555	$ 19,722,152	$ 19,940,781
British Columbia Educational Institutions Capital Financing Authority 9.000% to 17.510% due 1990 to 2008 inclusive	22,623,348	145,844,060	126,214,060
Province of B.C. Debenture 8.39% to 10.31% due 1990 to 2008 inclusive	5,503,277	45,100,000	40,100,000
Canada Life Mortgage Services Ltd. 11.125% due 1991	116,536	973,824	-
Forgiveable loan from Private Donor due 1994		1,000,000	1,000,000
(Statement 1)		$212,640,036	$187,254,841

Under the authority of the Educational Institution Capital Finance Act, the University has financed certain capital facilities of the University and teaching facilities at associated hospitals with bank demand loans. These loans are then refinanced through debentures issued by the University to the British Columbia Educational Institutions Capital Financing Authority (B.C.E.I.C.F.A.). Funds are received from the Province of British Columbia to fully meet the interest and sinking fund payments. The actual payments to the sinking fund held by the B.C.E.I.C.F.A. are based on the discounted present values required to fully fund the repayment of the debentures by their respective maturity dates. These debentures can be recalled by the B.C.E.I.C.F.A. by giving not less than five months notice in writing.

NOTE 4 COMMITMENTS

There are commitments under capital contracts at March 31, 1989 of $4,552,149 (1988 - $12,676,932).

A number of early termination arrangements have been made with academic and support staff which involve a commitment of approximately $2,183,779 (1988 - $4,440,000). These commitments are payable in subsequent years.

NOTE 5 ADVANCES FOR PLANT ASSETS

The University has utilized temporary cash resources to finance the purchase of plant assets as follows:

	April 1,1988	Repayment	Advances	March 31,1989
Forestry Container Nursery	$ 80,603	$ 80,603	$ -	$ -
Tennis Centre	218,496	-	-	218,496
Satellite Communications System	77,014	7,995	-	69,019
Bookstore Computer	376,489	122,890	-	253,599
PBX Telex	58,300	48,000	-	10,300
Biomedical Equipment	42,097	23,764	-	18,333
NMR Spectrometer	420,767	83,000	-	337,767
Milk Quota	-	15,775	63,106	47,331
	$1,273,766	$ 382,027	$ 63,106	$ 954,845

It is anticipated that the total of $954,845 will be recovered from operating net margins of these activities in future years and will be reflected as equity in plant assets when recovered, except for Milk Quota repayments which will be reflected as an increase in inventory.

NOTE 6 PENSION PLANS

The University has two pension plans which are administered by separate trustees/directors. The faculty pension plan provides benefits on a money purchase basis, with a minimum retirement benefit included therein. The staff pension plan benefits are based on 2% of the average best three years basic salary multiplied by the number of years of contributory service, less an adjustment for Canada Pension Plan contributions.

The University expenses the annual funding installments in each year. Combined with member contributions, both pension plans are operated on an actuarially sound financial basis.

NOTE 7 INSURANCE RESERVE

The insurance reserve consists of six reserves. Five of these total $7,620,008 and are held for group life, disability and general benefits. The most recent comparison between the commitment as determined by the University's actuaries and the reserve funds on hand was made at March 31, 1988 and at that date the reserve funds were adequate to meet commitments. The sixth reserve of $594,548 is required to fund the casualty insurance deductible requirements.

NOTE 8 GIFTS-IN-KIND

During fiscal 1988/89 the University received donations of gifts-in-kind with a market value at the date of receipt of $4,075,568. These gifts are not included in the financial statements.

NOTE 9 DONATION PLEDGES

The estimated realizable value of donations which have been pledged but not received as at March 31, 1989 was $38,081,432. These pledges are expected to be received by the end of fiscal 1993/94. They are not included in the financial statements.

UNIVERSITY OF VICTORIA

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of
the University of Victoria, and

To the Minister of Advanced Education and Job Training,
Province of British Columbia

I have examined the combined balance sheet of the University of Victoria as at March 31, 1989 and the following statements for the year then ended:

Statement 2 -	Combined statement of changes in appropriated expendable funds
Statement 3 -	Combined statement of changes in unappropriated expendable funds
Statement 4 -	Combined statement of changes in non-expendable student loan and endowment principal funds
Statement 5 -	Combined statement of changes in equity in plant assets

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these combined financial statements present fairly the financial position of the the University as at March 31, 1989 and the results of its operations and the changes in its fund balances for the year then ended in accordance with the accounting principles described in note 1 to the combined financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 23, 1989

STATEMENT 1

UNIVERSITY OF VICTORIA
COMBINED BALANCE SHEET
As at March 31, 1989 (in thousands of dollars)

	1989	1988
ASSETS		
Cash and temporary investments	31,028	24,966
Accounts receivable	4,652	4,499
Prepaid expenses	842	460
Inventories	1,824	1,594
Endowment investments (market $18,485 - 1988 $17,332)	17,695	16,382
Plant assets		
Land and site improvements	9,727	9,350
Buildings	91,835	90,870
Equipment and furnishings	41,666	38,469
Library holdings	33,121	30,754
	232,390	217,344
LIABILITIES		
Accounts payable and accrued liabilities (Note 2)	12,702	9,805
Deferred revenue	875	715
Loans payable (Note 3)	3,980	3,815
Long-term debt (Note 4)	28,632	30,193
Group insurance reserves (Note 5)	1,606	1,373
FUND BALANCES		
Expendable funds		
Appropriated (Statement 2)		
General Operating	7,962	8,694
Ancillary Enterprises	2,201	1,568
Unappropriated (Statement 3)		
General Operating	3	3
Specific Purposes	3,596	3,338
Sponsored Research	3,072	2,744
Ancillary Enterprises	205	(181)
Capital	5,813	2,831
Non-expendable funds (Statement 4)		
Student Loan	77	75
Endowment Principal (Note 6)	18,350	16,569
EQUITY IN PLANT ASSETS (Statement 5)	143,316	135,802
	232,390	217,344

Approved on behalf of
the Board of Governors

I.H. Stewart, Q.C.
Chairman, Board of Governors

R.W. McQueen, C.A.
Vice-President, Finance

See accompanying notes
to the financial statements.

STATEMENT 2

UNIVERSITY OF VICTORIA
COMBINED STATEMENT OF CHANGES IN APPROPRIATED EXPENDABLE FUNDS
Year ended March 31, 1989 (in thousands of dollars)

	Balance beginning of year	Released to meet expenditure	Additions during year	Balance at end of year
GENERAL OPERATING FUND				
Equipment replacement and capital improvements				
Audiovisual services	248	127	149	270
Chapel	7	-	6	13
Coin-operated photocopiers	87	64	51	74
Computing - general	2,143	1,593	370	920
Computing - Engineering	426	-	41	467
Electronic office equipment	477	86	123	514
FAX equipment	7	2	12	17
Furniture and carpets	39	27	75	87
Motor vehicles	147	54	32	125
Parking services	45	10	4	39
Photocopy services	298	90	93	301
Printing and duplicating services	554	293	179	440
Rental properties	226	-	45	271
Stadium	69	58	12	23
University House	11	1	23	33
Non-recurring research grants	70	70	-	-
Early retirement commitments	281	281	-	-
Non-recurring expenditures financed from budgetary savings	3,459	3,430	2,958	2,987
Provincial operating grants designated for future years	-	-	1,252	1,252
Uninsured property losses	100	-	29	129
	8,694	6,186	5,454	7,962
ANCILLARY ENTERPRISES FUND				
Equipment replacement and capital improvements				
Bookstore	478	84	293	687
Food Services	258	11	113	360
Student residences	832	324	646	1,154
	1,568	419	1,052	2,201
TOTAL APPROPRIATED EXPENDABLE FUNDS	10,262	6,605	6,506	10,163
1988 COMPARATIVE	10,172	5,691	5,781	10,262

UNIVERSITY OF VICTORIA
COMBINED STATEMENT OF CHANGES IN UNAPPROPRIATED EXPENDABLE FUNDS
Year ended March 31, 1989 (in thousands of dollars)

STATEMENT 3

	General Operating	Specific Purposes	Sponsored Research	Ancillary Enterprises	Capital	Total 1989	Total 1988
REVENUE AND OTHER ADDITIONS							
Government grants and contracts-provincial	64,165	3,101	231	-	11,817	79,314	69,661
-federal	304	1,104	6,201	-	-	7,609	7,234
-other	47	43	86	-	25	201	203
Student fees-credit courses	14,123	1,013	-	-	-	15,136	13,876
-non credit courses	927	125	-	-	-	1,052	690
-other	605	9	-	-	-	614	560
Gifts, grants and bequests	222	920	638	-	1,175	2,955	1,604
Sales of services and products	-	-	-	13,361	-	13,361	10,850
Investment income	1,385	1,667	-	59	402	3,513	2,997
Other revenue	497	4	1	-	67	569	679
Authorized capital borrowings	-	-	-	-	1,255	1,255	1,759
	82,275	7,986	7,157	13,420	14,741	125,579	110,113
EXPENDITURE AND OTHER DEDUCTIONS							
Salaries-faculty	30,564	1,316	477	-	-	32,357	30,217
-other instruction and research	3,771	1,419	2,233	-	-	7,423	7,147
-support staff	23,708	1,273	94	3,895	174	29,144	26,178
Total salaries	58,043	4,008	2,804	3,895	174	68,924	63,542
Employee benefits	7,006	248	164	300	-	7,718	7,096
Travel	1,968	872	747	22	-	3,609	3,057
Library acquisitions	2,511	145	40	-	-	2,696	2,519
Supplies and expenses	6,850	1,057	1,253	1,205	896	11,261	11,034
Equipment additions and replacements	5,091	104	914	301	2,228	8,638	5,608
Equipment rental and maintenance	804	11	25	38	1	879	926
Utilities	1,883	7	7	478	-	2,375	2,251
Scholarships, fellowships and bursaries	1,829	1,659	686	-	-	4,174	3,412
Cost of goods sold	-	-	-	5,533	-	5,533	4,855
Debt service	-	-	-	667	6,167	6,834	6,287
Construction and renovation contracts	217	-	-	233	2,127	2,577	2,081
Internal cost allocations	(767)	477	210	79	1	-	-
External cost recoveries	(2,615)	(866)	(21)	-	-	(3,502)	(3,263)
	82,820	7,722	6,829	12,751	11,594	121,716	109,405
TRANSFERS AND APPROPRIATIONS							
Inter-fund transfers	(187)	(6)	-	350	(165)	(8)	(348)
Transfer from Equity in Plant Assets	-	-	-	-	-	-	2,280
Appropriations released to meet expenditures	6,186	-	-	419		6,605	5,691
New appropriations	(5,454)	-	-	(1,052)	-	(6,506)	(5,781)
	545	(6)	-	(283)	(165)	91	1,842
NET INCREASE DURING YEAR	-	258	328	386	2,982	3,954	2,550
FUND BALANCES AT BEGINNING OF YEAR	3	3,338	2,744	(181)	2,831	8,735	6,185
FUND BALANCES AT END OF YEAR	3	3,596	3,072	205	5,813	12,689	8,735

STATEMENT 4

UNIVERSITY OF VICTORIA
COMBINED STATEMENT OF CHANGES IN NON-EXPENDABLE STUDENT LOAN AND ENDOWMENT PRINCIPAL FUNDS
Year ended March 31, 1989 (in thousands of dollars)

	Student Loan	Endowment Principal	Total 1989	Total 1988
ADDITIONS				
Gifts, grants and bequests	-	1,453	1,453	614
Realized gains on investments	-	322	322	441
	-	1,775	1,775	1,055
TRANSFERS FROM UNAPPROPRIATED EXPENDABLE FUNDS	2	6	8	348
NET INCREASE DURING YEAR	2	1,781	1,783	1,403
FUND BALANCES AT BEGINNING OF YEAR	75	16,569	16,644	15,241
FUND BALANCES AT END OF YEAR	77	18,350	18,427	16,644

STATEMENT 5

UNIVERSITY OF VICTORIA
COMBINED STATEMENT OF CHANGES IN EQUITY IN PLANT ASSETS
Year ended March 31, 1989 (in thousands of dollars)

	1989	1988
ADDITIONS		
Additions to plant assets	12,409	8,892
Repayment of capital borrowings from -		
Provincial government grants	983	983
Interest earnings on sinking fund	770	567
Ancillary enterprise operations	64	62
Capital funds	46	51
	14,272	10,555
DEDUCTIONS		
Authorized capital borrowings	1,255	1,759
Debenture financing costs	-	7
Equipment, furnishings and library holdings written off	5,503	1,950
Transfer to Capital Fund	-	2,280
	6,758	5,996
NET INCREASE DURING YEAR	7,514	4,559
EQUITY AT BEGINNING OF YEAR	135,802	131,243
EQUITY AT END OF YEAR	143,316	135,802

UNIVERSITY OF VICTORIA
NOTES TO COMBINED FINANCIAL STATEMENTS
March 31, 1989

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

(a) General
These financial statements have been prepared in accordance with accounting principles generally accepted for universities as described in the 'Guide to Accounting Principles, Practices and Standards of Disclosure for Universities and Colleges of Canada' published by the Canadian Association of University Business Officers.

(b) Combined Statements
The University conducts certain activities through other incorporated bodies: endowment funds are administered by the University of Victoria Foundation, and an off-campus conference centre is operated by the Island Pacific Institute Foundation. The accounts of these two bodies are included in these statements.

(c) Fund Accounting
Fund accounting procedures are employed in order to recognize restrictions placed on the use of resources by donors and granting agencies or by the governing boards. Separate accounts are maintained for each fund to facilitate observance of these restrictions.

Funds are classified as expendable or non-expendable. Expendable funds are those which may be expended in their entirety within the restrictions referred to above. Non-expendable funds are those to be held as endowment principal or used for making loans to students.

For financial reporting purposes, funds with similar characteristics are grouped together as described below. The statements of changes in funds show the additions to and the deductions from each group of funds. The balance sheet combines the assets and liabilities of all funds.

The General Operating Fund accounts for revenues used for the general operations of the University.

The Specific Purposes Fund accounts for monies designated for specific purposes.

The Sponsored Research Fund accounts for monies designated for support of research.

The Ancillary Enterprises Fund accounts for the revenue of service operations which are expected to function on a self-supporting basis. These operations comprise the bookstore, food services, student residences and conference centre.

The Capital Fund accounts for monies designated for acquisition of plant assets, major renovations and repayment of long-term debt.

The Student Loan Fund accounts for monies held for making loans to students.

The Endowment Principal Fund accounts for amounts held as invested principal, the expendable income from which is added to the Specific Purposes Fund.

(d) Accrual Accounting
Revenue is recorded when receivable and expenditures are recorded when the goods or services are received. No expenditure accrual is made for salaried employees' vacation pay or study leave support.

(e) Appropriations
Appropriations are set aside within the General Operating and Ancillary Enterprises Funds for future major or specific project expenditures, and in respect of certain unexpended budget allocations. These appropriations are released when the related expenditures are made.

(f) Investments
Investments are recorded at cost or, where donated, at fair market value on the date of their donation. Temporary investments consist of short-term deposits, treasury bills and corporate notes. Endowment investments also include stocks, bonds and real property.

(g) Inventories
Inventories of supplies are recorded at cost. Inventories of merchandise held for resale are stated at the lower of cost and net realizable value.

(h) Plant Assets
Expenditures for plant asset additions are charged to the fund which provides the resources for the expenditures. No depreciation is recorded.

Plant assets are also recorded on the balance sheet. Those purchased are recorded at cost and those donated are recorded at fair market value on the date of their donation. Amounts recorded for library holdings do not include cataloguing or other internal handling costs.

The carrying value of plant assets is deleted from asset accounts as follows:
- land and buildings are deleted upon disposal;
- equipment and furnishings are deemed to have an average useful life of eight years and are written off in their ninth year (except that major items are deleted upon disposal where that is earlier);
- an annual allowance is made for disposal and shrinkage of library holdings.

The equity in plant assets is increased as resources are used to pay for plant assets or to repay long-term debt which financed their acquisition. The equity is reduced when plant asset deletions are made as described above.

(i) Capital Borrowings
Certain Capital Fund expenditures are financed under borrowing authority given by the Province of British Columbia (the Province). The proceeds from these authorized borrowings are therefore recorded as additions to the Capital Fund in the same year as the expenditures are made.

Funds provided by the Province to repay the principal and interest of these borrowings, and the amount of the interest earned on the sinking fund to which such principal repayments are made, are both recorded as provincial government grants revenue in the Capital Fund. A corresponding debt service expenditure is also recorded in the Capital Fund.

NOTE 2 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

This amount includes Building Trust Funds of $1,701,215 (1988 - $1,508,680) held on behalf of student societies.

NOTE 3 LOANS PAYABLE

These loans are held for interim financing of capital projects, under the Educational Institution Capital Finance Act or the Financial Administration Act. They will be repaid with funds received from the Province for that purpose, or re-financed through long-term debt.

NOTE 4 LONG-TERM DEBT

	Principal 1989	Principal 1988
British Columbia Educational Institutions Capital Financing Authority		
9.41% to 17% debentures due 1990 to 2008	$34,078,650	$31,638,650
Less sinking fund	9,493,361	7,701,010
	24,585,289	23,937,640
Canada Mortgage and Housing Corporation		
5.125% to 9.5% debentures due 2015 to 2029	4,047,159	4,071,875
Great-West Life Assurance Company		
11% mortgage loan due 1988	-	2,183,129
	$28,632,448	$30,192,644

Debentures are issued to the British Columbia Educational Institutions Capital Financing Authority under the Educational Institution Capital Finance Act. Payments to the sinking fund held by the Authority are based on the discounted present values required to fund repayment of the debentures at maturity. These debentures can be recalled by the Authority giving not less than 5 months' notice. Sinking fund and interest payments are made with funds received from the Province for that purpose or from the Ancillary Enterprises Fund.

The debentures issued under Orders-in-Council to the Canada Mortgage and Housing Corporation are secured by a floating charge and mortgage on certain student residences and dining facilities which are recorded on the balance sheet at their cost of $7,913,721. Principal and interest payments are made from the Ancillary Enterprises Fund.

The aggregate annual payments of principal and interest required under these long-term debt instruments during the next 5 years are as follows:

	Ancillary Enterprises Fund	Capital Fund
1989-90	$666,995	$5,013,338
1990-91	666,995	4,894,235
1991-92	666,995	4,386,549
1992-93	666,995	4,386,549
1993-94	666,995	4,345,927

NOTE 5 GROUP INSURANCE RESERVES

These reserves are held in connection with the University's group life and long-term disability insurance plans, to provide for rate stabilization and any adverse claims experience. The reserves are funded from employee and employer contributions to the plans.

NOTE 6 ENDOWMENT PRINCIPAL

The balance shown does not include endowment principal of $810,000 (1988 - $810,000) held by the Vancouver Foundation. The excluded principal is not owned or controlled by the University, but income from it is paid to the University for specific purposes.

NOTE 7 PENSION PLANS

(a) The University pension plan for faculty and administrative and academic professional staff is a defined contribution plan providing both money-purchase annuities and formula pension benefits. The plan is administered by a separate Board of Trustees. The latest actuarial valuation as at July 1, 1986 showed that the formula pension benefit liabilities of the plan were fully funded.

(b) The University pension plan for other staff is a defined benefit plan administered by the University. The latest actuarial valuation as at January 1, 1987 showed that the liabilities of the plan were fully funded.

NOTE 8 UNIVERSITY INTERESTS IN TRIUMF AND WCUMBS

The University is a member of the two joint ventures described below. As no monetary gain is expected from these joint ventures, their accounts are excluded from these statements.

(a) The University is one of four university members of a consortium which manages the Tri-Universities Meson Facility (TRIUMF), a research facility at the University of British Columbia. The facility is funded by federal government grants and the University makes no direct financial contribution.

(b) The University is one of five members of the Western Canadian Universities Marine Biological Society (WCUMBS) which operates a research station at Bamfield, British Columbia. The University's annual grant to the Society is recorded as an expenditure in the General Operating Fund (1989 - $83,673; 1988 - $67,133).

NOTE 9 COMMITMENTS

Commitments under construction contracts at March 31, 1989 were $1,229,408 (1988 - Nil).

NOTE 10 COMPARATIVE FIGURES

Certain comparative figures for 1988 have been restated to conform with 1989 presentation.

WORKERS' COMPENSATION BOARD OF BRITISH COLUMBIA

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
(604) 387-6803

AUDITOR'S REPORT

To the Chairman and Members of the Workers' Compensation Board, and

To the Minister of Labour and Consumer Services
Province of British Columbia:

I have examined the balance sheet of the Workers' Compensation Board as at December 31, 1988 and the statements of income and expense and unappropriated surplus, changes in fund liabilities, changes in reserve balances and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at December 31, 1988 and the results of its operations and the changes in its fund liabilities, reserve balances and financial position for the year then ended in accordance with the accounting principles described in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the Workers Compensation Act. In my opinion, these transactions were, in all significant respects, in compliance with the Act.

George L. Morfitt

Victoria, British Columbia
March 2, 1989

George L. Morfitt, F.C.A.
Auditor General

EXHIBIT 1

WORKERS' COMPENSATION BOARD

BALANCE SHEET
AS AT 31 DECEMBER 1988 (in $,000's)

	1988	1987
ASSETS		
Assessments and accrued interest receivable	134,352	115,566
Deposit account unfinalled claims receivable	80,585	69,730
Portfolio investments (Note 2)	2,754,793	2,544,790
Deferred long-term investment losses (Note 4)	44,875	37,065
Fixed assets (Note 3)	58,304	55,032
	3,072,909	2,822,183
LIABILITIES, RESERVES AND UNAPPROPRIATED SURPLUS		
Accounts payable and accrued liabilities	17,212	17,601
Accident fund liabilities (Exhibit 3)	2,779,380	2,512,218
Silicosis fund liabilities (Exhibit 3)	30,933	30,820
	2,827,525	2,560,639
Accident fund special reserves (Exhibit 4)	39,918	37,846
Benefit maintenance and assessment rate stabilization reserve (Exhibit 4)	145,946	145,799
Unappropriated surplus (Exhibit 2)	59,520	77,899
	3,072,909	2,822,183

The accompanying eight notes are an integral part of these financial statements.

Approved by the Board:

Bill Greer

F.W. Greer
Acting Chairman

R.D. Gunn
General Manager
Financial Services

WORKERS' COMPENSATION BOARD

EXHIBIT 2

STATEMENT OF INCOME AND EXPENSE AND UNAPPROPRIATED SURPLUS FOR THE YEAR ENDED 31 DECEMBER 1988 (in $,000's)

	1988	1987
INCOME		
Assessments		
Classes	402,133	296,367
Deposit accounts	36,776	24,532
Penalties	3,042	2,465
	441,951	323,364
Investment income		
Earned for the year	270,853	246,947
Amortization of long-term investment gains (Note 4)	1,742	1,843
	272,595	248,790
	714,546	572,154
EXPENSE		
Current year claims		
Wage loss compensation	108,140	91,748
Medical aid payments	38,101	31,364
Pension awards, capitalized values	15,781	15,739
Provision for unfinalled claims	238,167	196,934
	400,189	335,785
Prior years' claims		
Adjustment to fund liabilities and reserves (Note 5)	222,414	175,525
Administration and other expenses		
Administration	88,033	75,153
Review Board and Advisers	5,274	5,036
Research grants and awards	868	1,267
	94,175	81,456
	716,778	592,766
NET (LOSS) INCOME	(2,232)	(20,612)
UNAPPROPRIATED SURPLUS - 1 January	77,899	111,310
APPROPRIATION TO SPECIAL RESERVES	(16,000)	(17,000)
(APPROPRIATION TO) TRANSFER FROM BENEFIT MAINTENANCE AND ASSESSMENT RATE STABILIZATION RESERVE	(147)	4,201
UNAPPROPRIATED SURPLUS - 31 December (Exhibit 1)	59,520	77,899

EXHIBIT 3

WORKERS' COMPENSATION BOARD

STATEMENT OF CHANGES IN FUND LIABILITIES FOR THE YEAR ENDED 31 DECEMBER 1988 (in $,000's)

	Accident Fund		Silicosis Fund	
	1988	1987	1988	1987
ADDITIONS TO THE FUND LIABILITIES				
Current year claims				
Provision for unfinalled claims	236,637	196,382	1,530	552
Pension awards, capitalized values (Note 6)	22,824	22,978	38	—
Prior years' claims				
Adjustment to fund liabilities (Note 5)	218,370	171,605	1,103	1,536
	477,831	390,965	2,671	2,088
DEDUCTIONS FROM THE FUND LIABILITIES				
Pensions paid	123,677	105,818	2,485	2,430
Wage loss compensation	54,128	48,817	—	36
Medical aid payments	32,864	29,850	73	114
	210,669	184,485	2,558	2,580
CURRENT YEAR INCREASE (DECREASE)	267,162	206,480	113	(492)
BALANCE - 1 January	2,512,218	2,305,738	30,820	31,312
BALANCE - 31 December (Exhibit 1)	2,779,380	2,512,218	30,933	30,820
Represented by:				
Provision for unfinalled claims	1,203,408	1,063,803	10,331	10,709
Pension awards, capitalized values	1,575,972	1,448,415	20,602	20,111
	2,779,380	2,512,218	30,933	30,820

EXHIBIT 4

WORKERS' COMPENSATION BOARD

STATEMENT OF CHANGES IN RESERVE BALANCES FOR THE YEAR ENDED 31 DECEMBER 1988 (in $,000's)

ACCIDENT FUND SPECIAL RESERVES

	Contingent	Disaster	Enhancement	Total 1988	Total 1987
ADDITIONS TO THE RESERVES					
Appropriation of net income	—	—	16,000	16,000	17,000
Adjustment to prior years' reserves (Note 5)	195	1,534	1,212	2,941	2,384
	195	1,534	17,212	18,941	19,384
DEDUCTIONS FROM THE RESERVES					
Pension awards, capitalized values	—	467	6,579	7,046	7,239
Wage loss compensation	—	393	7,291	7,684	6,401
Medical aid payments	—	140	1,999	2,139	2,424
	—	1,000	15,869	16,869	16,064
CURRENT YEAR INCREASE	195	534	1,343	2,072	3,320
BALANCE - 1 January	1,944	15,844	20,058	37,846	34,526
BALANCE - 31 December (Exhibit 1)	2,139	16,378	21,401	39,918	37,846

BENEFIT MAINTENANCE AND ASSESSMENT RATE STABILIZATION RESERVE

	1988	1987
CURRENT YEAR INCREASE (DECREASE)		
Appropriation of (Transfer to) surplus	147	(4,201)
BALANCE - 1 January	145,799	150,000
BALANCE - 31 December (Exhibit 1)	145,946	145,799

WORKERS' COMPENSATION BOARD

EXHIBIT 5

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED 31 DECEMBER 1988 (in $,000's)

	1988	1987
OPERATING ACTIVITIES		
Net (loss) income	(2,232)	(20,612)
Add (deduct) items not requiring cash:		
Provision for unfinalled claims	238,167	196,934
Adjustment to fund liabilities and reserves (Note 5)	222,414	175,525
Pension awards, capitalized values	15,781	15,739
Depreciation	6,921	5,421
(Gain) loss on disposal of fixed assets	(139)	22
Pension payments recovered from third parties	35	—
Deduct cash applied in settlement of fund liabilities or charged against special reserves:		
Pensions paid	(126,162)	(108,248)
Wage loss compensation	(61,812)	(55,254)
Medical aid payments	(35,076)	(32,388)
Funds provided by operating activities	257,897	177,139
OTHER ACTIVITIES		
Purchase of fixed assets	(10,284)	(4,343)
Proceeds from the disposal of fixed assets	230	593
Increase in deferred long-term investment losses	(7,810)	(116,902)
(Increase) decrease in assessments and accrued interest receivable	(18,786)	12,307
Decrease in accounts payable and accrued liabilities	(389)	(4,714)
Increase in deposit account unfinalled claims receivable	(10,855)	(573)
Funds applied to other activities	(47,894)	(113,632)
INCREASE IN FUNDS INVESTED	210,003	63,507
FUNDS INVESTED - 1 January	2,544,790	2,481,283
FUNDS INVESTED - 31 December	2,754,793	2,544,790

WORKERS' COMPENSATION BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1988

Note 1 - Significant Accounting Policies

(a) Fund Accounting

Although the liabilities and reserves of the Board are allocated to the Accident and Silicosis Funds and various sub-divisions thereof, the assets are recorded on a pooled basis with no allocation of individual assets to specific funds.

(b) Portfolio Investments

Long-term investments, consisting primarily of bonds of the Government of Canada, various Provinces and Crown corporations, having terms greater than 1 year, are stated at market value. The amount by which market value differs from book value represents an unrealized gain or loss. Unrealized gains and losses occurring during the year, together with gains and losses realized on disposal of long-term investments during the year, are deferred and amortized on a straight-line basis over a five year period.

Short-term investments, consisting primarily of treasury bills and discounted bank notes, having terms less than or equal to 1 year, are stated at amortized cost.

(c) Fixed Assets

Fixed assets are reported at cost and are depreciated on a straight-line basis over their estimated useful lives. The rates used are as follows:

Buildings	20 to 40 years
Equipment	3 to 10 years
Furniture	10 years
Vehicles	5 years

(d) Accident and Silicosis Fund Liabilities

The Board appoints a consulting actuary who examines the Fund liabilities and the underlying assumptions and methods. The report of the consulting actuary is appended to these financial statements.

(i) Unfinalled Claims

Provisions for future claims costs relating to injuries occurring prior to 31 December 1988, for which the final settlement has not been determined, represent the unfinalled claims liabilities which are part of the Accident and Silicosis Funds established under Sections 39(1)(c) and 41(2)(b) of the Workers Compensation Act. Wage loss compensation and medical aid payments made, and the capitalized value of pension awards granted, after the year of injury (or after the year in which the claim is allowed, in the case of Silicosis), are charged to the respective unfinalled claims liabilities.

(ii) Pensions

Capitalized values of pension awards are credited to the pension liability provisions, which are then charged with pensions paid. When a pension is awarded for an injury which occurred in the current year, its capitalized value is treated as a current period expense. In the case of a pension awarded after the year of the injury (or after the year in which the claim is allowed, in the case of Silicosis), the capitalized value of the pension is charged to the appropriate unfinalled claims liability.

(e) Reserves

(i) Accident Fund special reserves established pursuant to Section 39 of the Workers Compensation Act are:

- Contingent Reserve [Section 39 (1)(b)] which provides a reserve in aid of industries or classes which may become depleted or extinguished.

- Disaster Reserve [Section 39 (1)(d)] which provides a reserve to be used to meet the loss arising from a disaster or other circumstances which the Board considers would unfairly burden the employers in a particular class.

- Enhancement Reserve [Section 39 (1)(e)] which provides a reserve for payment of that portion of a disability enhanced by reason of a pre-existing disease, condition or disability.

Investment income is allocated to these reserves, pro rata, from total investment income earned by the Board.

Claims deemed by the Board to be covered by these reserves are deducted directly from the reserves and are not charged to current operations.

(ii) The Board has established a Benefit Maintenance and Assessment Rate Stabilization Reserve which may be used to reduce the impact on assessment rates resulting from such changes as claim frequencies, benefit levels or rates of return on investments.

The Board determines the amounts required to maintain these reserves at an adequate level and resulting appropriations are prorated to the various employer classes.

(f) Current Year Claims
Wage loss compensation and medical aid payments represent expenditures resulting from injuries which occurred during the current year. Amounts recorded as "Pension awards, capitalized values" and as "Provision for unfinalled claims" are the actuarial estimates of the present values of future payments resulting from injuries which occurred during the current year. The calculation of the present value provides for the future indexation of pensions by assuming that the annual rate of return on the Board's investments will exceed the annual increase in the Consumer Price Index (CPI) by 2½%.

(g) Prior Years' Claims
The Board determines its liabilities at the end of each year for all injuries that have taken place to that time. During the following year, it makes benefit payments and sets new awards on those prior injuries; benefits are also increased in line with increases in the CPI. Investment income is also earned on the assets available to finance those liabilities. At the end of the following year, the Board redetermines its actuarial requirements for those prior injuries, taking into account the actual investment income, benefit increases, claims payments and pension awards made during the year. The actuarial assumptions used in those calculations may also be modified to include the more recent experience of such factors as mortality, claims levels and claims costs. This process results in an adjustment to the fund liabilities and reserves.

(h) Assessment Income and Assessments Receivable
As a significant portion of assessment income for the year is not received until after the year-end, the amount shown is an estimate based on statistical data. The difference between the estimate and the actual income received is credited or charged to income in the following year.

(i) Deposit Account Unfinalled Claims Receivable
Certain employers have been placed in deposit classes. These employers are billed on a monthly basis for wage loss compensation, medical aid payments and the capitalized value of pension awards made on their behalf, together with their proportionate share of administrative costs.

The receivable represents the present value of the estimated future payments for the unfinalled claims of deposit classes, less deposits required to be placed on account with the Board.

The Board also acts as the agent of the Government of Canada for the payment of compensation to federal employees in British Columbia. Amounts paid are recovered from the Government of Canada on a monthly basis.

Note 2 - Portfolio Investments ($,000's)

	1988	1987
Long-term investments, market value	1,958,381	1,898,952
Short-term investments, amortized cost	808,409	645,337
(Bank indebtedness) cash	(11,997)	501
	2,754,793	2,544,790

Note 3 - Fixed Assets ($,000's)

	1988				1987
	Cost	Depreciation	Accumulated Depreciation	Net Book Value	Net Book Value
Land	1,639	—	—	1,639	1,639
Buildings	49,725	1,347	11,086	38,639	39,976
Furniture, Equipment & Vehicles	35,069	5,574	17,043	18,026	13,417
Totals	86,433	6,921	28,129	58,304	55,032

Note 4 - Deferred Long-Term Investment Losses ($,000's)

	1988	1987
Balance - 1 January	37,065	(79,837)
Realized net (gains) losses for the year	(2,015)	6,466
Unrealized net losses for the year	8,083	108,593
	43,133	35,222
Amortization credited to investment income	1,742	1,843
Balance - 31 December	44,875	37,065

Note 5 - Adjustment to Fund Liabilities and Reserves ($,000's)

	1988				1987
	Accident Fund	Silicosis Fund	Special Reserves	Total	Total
Investment income allocation	266,295	3,359	2,941	272,595	248,790
Adjustment to prior years' actuarial estimates	(47,925)	(2,256)	—	(50,181)	(73,265)
Totals	218,370	1,103	2,941	222,414	175,525

Note 6 - Pension Awards, Capitalized Values ($,000's)

	1988	1987
Pension awards, capitalized values:		
Total	156,532	101,859
Charged to provision for unfinalled claims	133,670	78,881
Current year claims	22,862	22,978
Included in:		
Accident Fund	22,824	22,978
Silicosis Fund	38	—
	22,862	22,978

Note 7 - Superannuation Plan

The Board and its employees contribute to the Workers' Compensation Board Superannuation Plan, a defined benefit plan.

The Board's 1988 contributions to the Plan amounted to $5,016,000 (1987 - $4,608,000).

The Plan requires an actuarial valuation of the Plan's liabilities at intervals of not more than three years. The last valuation was carried out as at March 31, 1988. Effective January 1, 1988 the Board prospectively adopted the new recommendations of the Canadian Institute of Chartered Accountants for pension costs and obligations. As a result, the pension plan liabilities have been projected to December 31, 1988, using the accrued benefit actuarial method, based on the actuarial valuation made as of March 31, 1988. Pension plan assets are stated at market related values. The effect of the adoption of the recommendations on net income is not material. The resulting values of pension assets and liabilities as at December 31, 1988 are as follows:

Assets	$117,236,000
Liabilities	$114,353,000
Net Surplus	$ 2,883,000

The net surplus is not included in the Board's financial statements.

Note 8 - Comparatives

Certain comparative figures have been reclassified to conform with the current year's presentation.

ACTUARY'S REPORT

ECKLER PARTNERS LTD.

The Pension Liabilities for the Accident and Silicosis Funds are for pensions in effect as at 1 January 1989, but excluding pensions arising from injuries to Federal Government workers (Class 19). The present value of increases in pensions effective 1 January 1989 has been included in the Liabilities. The mortality and remarriage table used in calculating reserves for widows' pensions was revised on the basis of recent experience. With this exception, the Pension Liabilities have been computed using the same mortality, net interest rate and other assumptions used for the valuation as at 31 December 1987. The net interest rate of 2-¾% makes implicit provision for the future indexing of pensions on the assumption that interest earnings on Board assets in excess of 2-¾% will correspond to future increases in the Consumer Price Index.

The Unfinalled Claims Liabilities for the Accident and Silicosis Funds are shown separately for Rateable Classes and for Deposit Classes (excluding Class 19), and are based on projections of future claims payments and awards using ratios developed from the Board's claims experience, average benefit rates, the net interest rate assumption of 2-¾% and, where applicable, mortality, remarriage and other assumptions used for computing Pension Liabilities. The methods used in calculating these liabilities were substantially the same as those employed in the previous valuation as at 31 December 1987.

The liabilities included in this report have been computed by the Board in accordance with methods and assumptions approved by us. We have made such tests of the calculations as were deemed necessary. We have also examined the data upon which the calculations were based and found it to be sufficient for our purposes and consistent with the Board's financial statements.

In our opinion, the amounts set out below, which have been determined by the methods and assumptions described above, make reasonable provision for the future liabilities of the Board as at 31 December 1988.

Accident Fund	
Pension Liabilities	$1,575,972,000
Unfinalled Claims Liabilities	
- Rateable Classes	1,118,168,000
- Deposit Classes	85,240,000
	$2,779,380,000
Silicosis Fund	
Pension Liabilities	$ 20,602,000
Unfinalled Claims Liabilities	10,331,000
	$ 30,933,000

J Levi

Jacob Levi, F.S.A., F.C.I.A.
10 March 1989

Eckler Partners Ltd.
Consulting Actuaries

TRUST FUNDS

CONTENTS

Page
Public Service Superannuation Fund ..... G 3
Members of the Legislative Assembly Superannuation Account ..... G 11
Municipal Superannuation Fund ..... G 17
Teachers' Pensions Fund ..... G 24
College Pension Fund ..... G 31
BC Rail Ltd. Pension Fund ..... G 38
British Columbia Hydro and Power Authority Pension Fund ..... G 44
Province of British Columbia Pooled Investment Portfolio, Fund ST1 ..... G 52
Province of British Columbia Pooled Investment Portfolio, Fund ST2 ..... G 58

SUMMARY OF THE FINANCIAL POSITION OF TRUST FUNDS HELD AND ADMINISTERED

(unaudited)

(Thousands of Dollars)

	BALANCE SHEET[1]			Previous Year Fund Balances[1]
	Assets	Liabilities	Fund Balances	
Superannuation, Pension and Long-Term Disability Funds				
Public Service Superannuation Fund[2]	3,235,314	11,991	3,223,323	2,958,615
Members of the Legislative Assembly Superannuation Account[2]	3,434	925	2,509	2,384
Municipal Superannuation Fund[2]	3,304,628	2,342	3,302,286	2,937,535
Teachers' Pensions Fund[2]	2,511,502	1,239	2,510,263	2,235,167
College Pension Fund[2]	217,844	68	217,776	190,081
BC Rail Ltd. Pension Fund[2]	204,068	26	204,042	179,550
British Columbia Hydro and Power Authority Pension Fund[2]	807,563	1,393	806,170	634,908[3]
Long Term Disability Fund	64,905	3,297	61,608	7,628[3]
Subtotals	10,349,258	21,281	10,327,977	9,145,868
Sinking Funds[4]				
British Columbia Building Corporation	66,357	–	66,357	55,722
British Columbia Educational Institutions Capital Financing Authority	94,778	15	94,763	77,063
British Columbia Hydro and Power Authority	1,674,335	105	1,674,230	1,121,152
British Columbia Railway Company	595,095	–	595,095	582,612
British Columbia Regional Hospital Districts Financing Authority	393,366	33	393,333	363,002
British Columbia School Districts Capital Financing Authority	722,307	49	722,258	668,517
Greater Vancouver Sewage and Drainage District	12,149	4	12,145	12,167
Province of British Columbia	230,195	–	230,195	156,490
Province of British Columbia — Fiscal Agency Borrowings	76,719	13	76,706	43,057
Other	29,523	–	29,523	28,095
Subtotals	3,894,824	219	3,894,605	3,107,877
Investment Funds of Crown Corporations and Agencies[4]				
British Columbia Enterprise Corporation Trust	19,719	–	19,719	16,159
British Columbia Ferry Corporation Trust	67,323	–	67,323	40,085
British Columbia Health Care Research Foundation Trust	8,605	2	8,603	2,238
British Columbia Heritage Trust	2,630	1	2,629	1,999
British Columbia Housing and Employment Development Financing Authority Trust	1,563	–	1,563	1,868
British Columbia Hydro and Power Authority Trust	173,695	10	173,685	112,827
British Columbia Lottery Corporation Trust	32,506	7	32,499	26,533
B.C. Pavilion Corporation Trust	4,082	–	4,082	3,989
British Columbia Railway Company Trust	32,843	–	32,843	13,669
British Columbia Transit Trust	30,421	–	30,421	21,047
Discovery Foundation Trust	410	–	410	1,142
Health Facilities Association of British Columbia Trust	3,919	119	3,800	1,850
Provincial Capital Commission Trust	2,575	–	2,575	1,843
Other Trusts	59,505	4	59,501	26
Subtotals	439,796	143	439,653	245,275
Investment Funds of Workers' Compensation Board of British Columbia[4]	2,931,735	–	2,931,735	2,718,955
Other Trust Funds[4]				
Public Trustee and Official Administrators	281,370	3,381	277,989	255,284
Crop Insurance Fund	9,266	25,545	(16,279)	(10,887)
Land Registry Assurance Fund	1,002	–	1,002	975
Supreme and County Court Rules	78,527	13	78,514	75,316
Other Trust Deposits	80,781	30	80,751	70,465
Subtotals	450,946	28,969	421,977	391,153
GRAND TOTALS	18,066,559	50,612	18,015,947	15,609,128

NOTES

[1] Totals are shown only to give the reader an idea of the size and scope of the trust funds held and administered by the Province on a collective basis.

[2] The figures for the superannuation and pension funds are taken from the latest audited financial statements included in this section, which do not all have the same fiscal year end.

[3] Previous year's fund balances have been restated to conform to the current year's presentation.

[4] The figures for these funds are taken from the records of the Province as at March 31, 1989, and therefor may differ from the figures in the financial statements of the applicable Crown Corporations and Agencies contained in Section F.

PUBLIC SERVICE SUPERANNUATION FUND

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
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British Columbia
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AUDITOR'S REPORT

To the Superannuation Commissioner,

To the Minister of Government Management Services,
Province of British Columbia, and

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the statement of financial position of the Public Service Superannuation Fund as at March 31, 1989 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1989 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the Pension (Public Service) Act. In my opinion, these transactions were, in all significant respects, in compliance with the Act.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
July 25, 1989

PUBLIC SERVICE SUPERANNUATION FUND

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 1989

	1989	1988
	($ Thousands)	
ASSETS		
Cash	$ 439	$ 940
Contributions receivable	17,733	52,694
Due from Members of the Legislative Assembly Superannuation Account (Note 8)	925	1,050
Accrued interest	52,531	50,207
Investments (Note 3)	3,155,148	2,847,496
Deferred losses less gains on sale of investments (Note 4)	8,538	7,320
	$ 3,235,314	$ 2,959,707
LIABILITIES		
Accounts payable and accrued liabilities	$ 11,991	$ 1,092
FUND BALANCE		
Basic Account	2,842,913	2,643,151
Inflation Adjustment Account	380,410	315,464
	3,223,323	2,958,615
	$ 3,235,314	$ 2,959,707

The nine accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

JOHN W. COOK, F.C.I.A.,
Superannuation Commissioner

VICTOR BARWIN, C.A.,
Director, Finance, Superannuation Commission

PUBLIC SERVICE SUPERANNUATION FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 1989

	Basic Account	Inflation Adjustment Account	Totals	
			1989	1988
		($ Thousands)		
FUND BALANCE INCREASED BY				
Members' contributions				
Current	$ 53,623	$ 15,071	$ 68,694	$ 71,129
Voluntary	95	-	95	205
Purchase of service	1,986	6	1,992	682
Reinstatement	388	-	388	203
	56,092	15,077	71,169	72,219
Employers' contributions				
Province of British Columbia				
Current	54,461	9,822	64,283	70,210
Purchase of service	1,944	-	1,944	447
Reinstatement	409	-	409	199
Early Retirement Incentive Program (Note 5)	-	-	-	42,250
Other Employers				
Current	29,147	4,106	33,253	31,762
Purchase of service	214	-	214	138
Early Retirement Incentive Program (Note 5)	1,223	452	1,675	-
	87,398	14,380	101,778	145,006
Transfers from other funds	1,112	104	1,216	1,027
Transfers from Members of the Legislative Assembly Superannuation Account (Note 8)				
Capitalized value of contributory allowances	911	-	911	1,037
Inflation adjustment contributions	-	29	29	33
Income from investments	270,697	32,744	303,441	261,335
TOTAL INCREASE	416,210	62,334	478,544	480,657
FUND BALANCE DECREASED BY				
Superannuation allowance payments				
Contributory	134,086	-	134,086	99,961
Inflation adjustment supplements	26,640	-	26,640	22,687
	160,726	-	160,726	122,648
Refunds	18,909	3,881	22,790	19,083
Transfer Option for Privatized Employees (Note 6)	22,612	3,776	26,388	-
Transfers to other funds	879	143	1,022	794
Administration and actuarial fees	2,221	-	2,221	1,580
Investment management fees	613	76	689	641
TOTAL DECREASE	205,960	7,876	213,836	144,746
NET INCREASE BEFORE TRANSFERS	210,250	54,458	264,708	335,911
TRANSFERS (Note 7)	(10,488)	10,488	-	-
NET INCREASE IN FUND BALANCE	199,762	64,946	264,708	335,911
FUND BALANCE AT BEGINNING OF YEAR	2,643,151	315,464	2,958,615	2,622,704
FUND BALANCE AT END OF YEAR	$ 2,842,913	$ 380,410	$ 3,223,323	$ 2,958,615

PUBLIC SERVICE SUPERANNUATION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1989

1. DESCRIPTION OF THE PUBLIC SERVICE SUPERANNUATION PLAN

The following brief description of the plan is provided for general information only. For more complete information about the plan, reference should be made to the *Pension (Public Service) Act*.

a) General

The plan is a defined benefit pension plan open to eligible employees of the public service and certain Crown corporations, agencies, institutions and other employers to which the *Pension (Public Service) Act* applies.

b) Contributions

Members contribute to the Basic Account 4-1/4% of salary up to the Canada Pension Plan's Year's Maximum Pensionable Earnings and 5-3/4% on earnings above that. Employers contribute to the Basic Account 6-3/4% of salary up to the Year's Maximum Pensionable Earnings and 8-1/4% on earnings above that. Members and employers also each contribute 1-1/4% of salary to the Inflation Adjustment Account which was created in 1980 to provide for the payment of inflation adjustment supplements.

c) Retirement Benefits

Members are eligible for an unreduced pension at an age within 5 years of normal retirement age with at least 10 years contributory service, or at age 55 with 35 years contributory service. A reduced pension is payable at an age 10 years under normal retirement age with at least 10 years contributory service.

The plan provides for a pension of 2% of the highest 5-year average salary for each year of pensionable service (to a maximum of 35 years). At age 65, or date of death or disability, if earlier, there is a reduction in the formula as a result of integration with the Canada Pension Plan.

The inflation adjustment supplements are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. The increase is pro-rated if the capitalized value of the increases exceeds the funds available in the Inflation Adjustment Account. As there were sufficient funds available at January 1, 1988, a full CPI increase of 4.5% (1987 - 4.1%) was provided to the basic lifetime portion of the contributory superannuation allowances in force. Sufficient funds were also available to provide a full CPI increase of 4.1% effective January 1, 1989.

d) Termination and Portability Benefits

A terminating member may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Members with at least 10 years of contributory service who leave contributions in the Fund are entitled to deferred pension benefits. Those members not withdrawing contributions may carry certain pension rights to other pension plans that have portability arrangements with the Public Service Superannuation Plan. New members may also, under portability arrangements, transfer contributions and service from other plans to provide for, or to increase, pension benefits under the Public Service Superannuation Plan.

PUBLIC SERVICE SUPERANNUATION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1989

1. DESCRIPTION OF THE PUBLIC SERVICE SUPERANNUATION PLAN (Continued)

e) Other Benefits

Disability and survivor benefits are available under the plan.

f) Legislation

Bill 39, the *Pension (Miscellaneous Amendments) Act, 1988*, which received Royal Assent on June 29, 1988 provided for numerous amendments to the *Pension (Public Service) Act*. The provisions of the Act were changed to remove the age restriction for becoming a member of the plan and to require that a member will always remain a member while still employed with the same employer.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the financial position of the Fund as at March 31, 1989 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the superannuation plan. The results of the latest actuarial valuation of the plan are described in Note 9 below.

b) Investments

(i) Short-term investments are carried at cost of acquisition.

(ii) Units in Pooled Investment Portfolios are carried at the cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the Fund's share of investment income earned by the Portfolios and is realizable by the Fund upon the sale of the units.

(iii) Long-term bonds and notes are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the bonds and notes. Discounts on serial bonds are recognized as income when redemptions occur.

(iv) Shares are carried at cost adjusted annually by 7% of the difference between cost or adjusted cost and market value.

(c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term bonds and notes are deferred and amortized on a straight line basis over the lesser of the remaining terms of the bonds and notes or twenty years. The amortization is charged against income from investments.

3. INVESTMENTS

The book value of investments held at the end of the year was as follows:

	1989		1988
		($ Thousands)	
Short-term investments	$ 10,500		$ 33,513
Units in Province of British Columbia Pooled Investment Portfolios	1,118,319		960,079
Long-term bonds and notes	2,002,999		1,831,426
Shares	23,330		22,478
	$ 3,155,148		$ 2,847,496

PUBLIC SERVICE SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

3. INVESTMENTS (Continued)

As at March 31, 1989, the market value of the units was $1,117,356,671 (1988 - $961,085,712), the market value of the long-term bonds and notes was $1,946,460,236 (1988 - $1,854,717,216) and the market value of the shares was $36,429,708 (1988 - $34,415,542).

4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1989	1988
	($ Thousands)	
Balance at beginning of year	$ 7,320	$ 8,171
Losses less gains (gains less losses) on sale of investments	1,778	(902)
	9,098	7,269
Amortization for the year	(560)	51
Balance at end of year	$ 8,538	$ 7,320

5. EARLY RETIREMENT INCENTIVE PROGRAM

The Province of British Columbia and certain Crown corporations offered an early retirement incentive program to eligible employees during the period October 20, 1987 to March 31, 1988. Approximately 2,600 employees took advantage of this program. The Province and the Crown corporations each agreed to make lump sum payments to fund the waiver of the plan's early retirement reduction formula for employees retiring before their normal retirement age. The cost to the Crown corporations of this benefit has been calculated at $1,675,000 (1988 - nil) and has been included in the Contributions Receivable as at March 31, 1989. The cost to the Province of this benefit was calculated at $42,250,000 and was included in the Contributions Receivable as at March 31, 1988.

6. PENSION OPTIONS FOR PRIVATIZED EMPLOYEES

Special pension options were available to members who ceased to be employed by the Province of British Columbia because their employment was transferred out of the public service as a result of privatization. Those members were able to receive a refund of their contributions (refund option), leave their contributions in the pension plan and then be eligible for a deferred pension (deposit option), or transfer the value of their pension to a personal registered retirement savings plan or other pension plan (transfer option). The value of the transfer options granted was $26,388,350 (1988 - nil).

7. TRANSFERS

The Basic Account is increased by the capitalized value of inflation adjustment supplements granted and by the capitalized value of the indexing of the highest average salary for members electing deferred pensions during the year.

The Inflation Adjustment Account is increased by income that is earned on assets held in the Basic Account in respect of pensions being paid, and which is in excess of income calculated using the interest rate assumed by the Actuary. During 1989, the Account was also increased by that portion of the 1988 Early Retirement Incentive Program contributions from the Province of British Columbia and related interest which the Actuary attributed to the future cost of inflation adjustment supplements pertaining to this Program.

PUBLIC SERVICE SUPERANNUATION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1989

7. TRANSFERS (Continued)

	1989		1988	
	Basic Account	Inflation Adjustment Account	Basic Account	Inflation Adjustment Account
	($ Thousands)			
Capitalized Value of inflation adjustment supplements granted	$ 48,684	$ (48,684)	$ 44,921	$ (44,921)
Capitalized Value of indexing of highest average salary	760	(760)	960	(960)
Excess Interest	(49,908)	49,908	(23,206)	23,206
Other	(10,024)	10,024	-	-
	$(10,488)	$ 10,488	$ 22,675	$ (22,675)

8. TRANSFERS FROM MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

Former Members of the Legislative Assembly who have been granted superannuation allowances are paid contributory allowances and inflation adjustment supplements from the Public Service Superannuation Fund (the Fund).

A contributory allowance is financed at the time the allowance is first granted by the transfer to the Fund from the Members of the Legislative Assembly Superannuation Account (the Account) of the capitalized value of the contributory allowance.

Former Members receiving an allowance who are re-elected to the Legislature cease to receive an allowance and resume contributing to the Account. In addition, an amount equal to the capitalized value of their superannuation allowance is transferred from the Public Service Superannuation Fund to the Account.

During the year ended March 31, 1989, 2 Members (1988 - 2) were granted superannuation allowances. The capitalized value of these allowances was $910,583 (1988 - $1,035,766) which, along with the balance of current year inflation adjustment contributions of $14,871 (1988 - $14,497), is due from the Account.

PUBLIC SERVICE SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

9. ACTUARIAL VALUATION

According to the *Pension (Public Service) Act*, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary at least once in each consecutive period of not more than 5 years. The most recent valuation was carried out as at March 31, 1987. The valuation indicated a decrease in the unfunded liability in respect of basic pension benefits from $555,858,000 as of March 31, 1984 to $456,062,000 as of March 31, 1987. This decrease is the net result of a number of items, the most significant being greater than forecast income from investments, offset by experience gains and losses on other actuarial assumptions.

The contributions required under the pension plan were determined under a "level contribution" funding method. This method expresses employer contributions as a constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for a typical new entrant to the plan and, in addition, will maintain the unfunded liability as a constant percentage of future payrolls.

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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Fax: (604) 387-1230

AUDITOR'S REPORT

To the Superannuation Commissioner,

To the Minister of Government Management Services,
Province of British Columbia, and

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the statement of financial position of the Members of the Legislative Assembly Superannuation Account, an account in the Ministry of Finance and Corporate Relations, as at March 31, 1989 and the statement of changes in account balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at March 31, 1989 and the changes in the account balance for the year then ended in accordance with the accounting principles described in note 3 to the financial statements applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with Part 2 of the Legislative Assembly Allowances and Pension Act. In my opinion, these transactions were, in all significant respects, in compliance with the Act.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
July 28, 1989

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 1989

	1989	1988
	($ Thousands)	
ASSETS		
Cash	$ 101	$ 228
Due from Province of British Columbia (Note 5)	597	623
Contributions receivable	60	50
Accrued interest	43	67
Investments (Note 4)	2,633	2,466
	$ 3,434	$ 3,434
LIABILITIES		
Due to Public Service Superannuation Fund (Note 5)	925	1,050
ACCOUNT BALANCE	2,509	2,384
	$ 3,434	$ 3,434

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A.
Superannuation Commissioner

Victor B

Victor Barvin, C.A.,
Director, Finance, Superannuation Commission

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

STATEMENT OF CHANGES IN ACCOUNT BALANCE

FOR THE YEAR ENDED MARCH 31, 1989

	1989	1988
	($ Thousands)	
ACCOUNT BALANCE INCREASED BY		
Members of the Legislative Assembly contributions		
Regular	$ 106	$ 102
Reinstatement and arrears	-	37
	106	139
Province of British Columbia contributions		
Regular	106	103
Reinstatement and arrears	-	37
Terminal funding on allowances granted (Note 5)	597	623
	703	763
Income from investments	256	284
TOTAL INCREASE	1,065	1,186
ACCOUNT BALANCE DECREASED BY		
Transfers to the Public Service Superannuation Fund (Note 5)		
Capitalized value of contributory allowances	911	1,037
Inflation adjustment contributions	29	33
TOTAL DECREASE	940	1,070
NET INCREASE IN ACCOUNT BALANCE	125	116
ACCOUNT BALANCE AT BEGINNING OF YEAR	2,384	2,268
ACCOUNT BALANCE AT END OF YEAR	$ 2,509	$ 2,384

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

1. THE MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

Under Part 2 of the *Legislative Assembly Allowances and Pension Act*, the Members of the Legislative Assembly Superannuation Account is an account in the Ministry of Finance and Corporate Relations of the Province of British Columbia.

The Account receives contributions from the Crown in right of the Province as the employer and from participating members who are elected Members of the Legislative Assembly. The Minister of Finance and Corporate Relations invests available Account monies in various short-term and long-term investments.

When a member is granted a superannuation allowance, the amount required to finance his or her future contributory pension benefits is transferred to the Public Service Superannuation Fund and monthly contributory allowances are paid from that Fund. The Province provides additional funding if the amounts available in the Account are less than the capitalized value of allowances granted.

Former Members receiving an allowance who are re-elected to the Legislature cease to receive an allowance and resume contributing to the Account. In addition, an amount equal to the capitalized value of their superannuation allowance is transferred from the Public Service Superannuation Fund to the Account.

2. DESCRIPTION OF THE MEMBERS OF THE LEGISLATIVE ASSEMBLY PENSION PLAN

The following brief description of the plan is provided for general information only. For more complete information, reference should be made to the *Legislative Assembly Allowances and Pension Act*.

a) General

The plan is a defined benefit pension plan open to all Members of the Legislative Assembly.

b) Contributions

Members and the Province each contribute to the Account 9% of salary and indemnities up to the contribution limit provided for in section 8(6) of the *Income Tax Act (Canada)* as amended. For calendar years 1988 and 1989 this limit is $3,500.

c) Retirement Benefits

A member of the plan is entitled to a superannuation allowance upon ceasing to be a Member after having served seven years or for more than two parliaments, and having attained the age of 55 years or having attained an age plus years of service as a member totalling 60 or more years.

The plan provides a superannuation allowance of 5% per year of service up to a maximum of 80% of the average legislative allowance, special allowance and ministerial salary earned in the highest four years of service as a Member and as a minister or specified office holder.

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

2. BENEFITS AVAILABLE UNDER THE PLAN (Continued)

d) Termination Benefits

A member of the plan who ceases to be a Member may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Former members leaving contributions on deposit are entitled, if otherwise eligible, to a deferred pension benefit.

e) Other Benefits

Disability and survivor benefits are available under the plan.

3. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the financial position of the Account as at March 31, 1989 and the changes in Account balance for the year then ended.

b) Investments

(i) Short-term investments are carried at cost of acquisition.

(ii) Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

4. INVESTMENTS

The book value of investments held at the end of the year was as follows:

	1989	1988
	($ Thousands)	
Short-term investments	$ 1,635	$ 1,469
Long-term investments	998	997
	$ 2,633	$ 2,466

At March 31, 1989, the market value of the long-term investments was $881,246 (1988 - $914,169).

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1989

5. TRANSFERS TO THE PUBLIC SERVICE SUPERANNUATION FUND

During the year ended March 31, 1989, 2 members (1988 - 2) were granted superannuation allowances.

The capitalized value of these allowances was $910,583 (1988 - $1,035,766) which is included in the amount Due to Public Service Superannuation Fund. This amount includes a contribution from the Province of British Columbia of $596,837 (1988 - $623,442) representing the excess of the capitalized value of allowances granted over the unencumbered amounts available in the Account.

Under the *Legislative Assembly Allowances and Pension Act*, amounts deducted from members' eligible salaries and indemnities to secure inflation adjustment supplements and the matching payments made by the Province are transferable once a year from the Account to the Inflation Adjustment Account maintained in the Public Service Superannuation Fund, from which the supplementary allowances are paid. Any contributions received but not yet transferred is included in the amount Due to Public Service Superannuation Fund.

6. ACTUARIAL VALUATION

An actuarial valuation of the Account is not required by the *Legislative Assembly Allowances and Pension Act* and no such valuation has been performed to date.

MUNICIPAL SUPERANNUATION FUND

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Commissioner of Municipal Superannuation, and

To the Minister of Government Management Services,
Province of British Columbia:

I have examined the statement of financial position of the Municipal Superannuation Fund as at December 31, 1988 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1988 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the Municipal Superannuation Plan. In my opinion, these transactions were, in all significant respects, in compliance with the Plan.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 16, 1989

MUNICIPAL SUPERANNUATION FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1988

	1988	1987
	($ Thousands)	
ASSETS		
Cash	$ 2,183	$ 954
Contributions receivable	23,549	19,886
Accrued interest	43,290	51,692
Investments (Note 3)	3,229,933	2,858,604
Deferred losses less gains on sale of investments (Note 4)	5,673	8,343
	$ 3,304,628	$ 2,939,479
LIABILITIES		
Accounts payable and accrued liabilities	$ 2,342	$ 1,944
FUND BALANCE		
Basic Account	2,841,765	2,536,199
Retirement Annuity Account	104,322	94,981
Inflation Adjustment Account	356,199	306,355
	3,302,286	2,937,535
	$ 3,304,628	$ 2,939,479

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A.,
Commissioner of Municipal Superannuation, Trustee

Victor Barwin, C.A.,
Director, Finance, Superannuation Commission

MUNICIPAL SUPERANNUATION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1988

	Basic Account	Retirement Annuity Account	Inflation Adjustment Account	Totals 1988	Totals 1987
			($ Thousands)		
FUND BALANCE INCREASED BY					
Members' contributions					
Current	$ 101,272	$ -	$ 19,190	$ 120,462	$ 115,821
Voluntary	-	-	-	-	135
Special agreement and arrears	74	2,987	9	3,070	2,975
Purchase of service	164	-	-	164	191
Leave of absence	28	-	5	33	33
Reinstatement	176	10	-	186	165
	101,714	2,997	19,204	123,915	119,320
Employers' contributions					
Current	97,345	-	19,190	116,535	111,559
Special agreement and arrears	611	3,332	9	3,952	3,977
Purchase of service	181	-	-	181	211
Leave of absence	24	-	5	29	26
	98,161	3,332	19,204	120,697	115,773
Transfers from other funds	582	-	72	654	263
Income from investments	258,772	8,996	25,688	293,456	252,804
TOTAL INCREASE	459,229	15,325	64,168	538,722	488,160
FUND BALANCE DECREASED BY					
Superannuation allowance payments					
Contributory	115,365	-	-	115,365	103,844
Inflation adjustment supplements	27,519	-	-	27,519	23,226
Special agreement supplements	137	-	-	137	138
Reimbursement from former employers	(54)	-	-	(54)	(63)
	142,967	-	-	142,967	127,145
Refunds	21,276	463	3,594	25,333	24,641
Transfers to other funds	278	-	8	286	291
Medical Plan premiums	2,506	-	-	2,506	1,770
Administration and actuarial fees	2,183	-	-	2,183	1,779
Investment management fees	633	-	63	696	694
TOTAL DECREASE	169,843	463	3,665	173,971	156,320
NET INCREASE BEFORE TRANSFERS	289,336	14,862	60,503	364,751	331,840
ACCOUNT TRANSFERS (Note 5)	16,180	(5,521)	(10,659)	-	-
NET INCREASE IN FUND BALANCE	305,566	9,341	49,844	364,751	331,840
FUND BALANCE AT BEGINNING OF YEAR	2,536,199	94,981	306,355	2,937,535	2,605,695
FUND BALANCE AT END OF YEAR	$ 2,841,765	$ 104,322	$ 356,199	$ 3,302,286	$ 2,937,535

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1988

1. DESCRIPTION OF THE MUNICIPAL SUPERANNUATION PLAN

The following brief description of the plan is provided for general information only. For more complete information about the plan, reference should be made to the *Pension (Municipal) Act*.

a) General

The plan is a defined benefit pension plan open to eligible employees of a municipality, hospital, school district, regional college or other employer to which the *Pension (Municipal) Act* applies.

b) Contributions

Members contribute to the Basic Account 5% of pensionable salary up to the Canada Pension Plan's Year's Maximum Pensionable Earnings and 6-1/2% on pensionable salary above that. Employers contribute to the Basic Account at varying rates depending upon the mix of employees in the group classifications specified by the plan. Members and employers also each contribute 1% of pensionable salary to the Inflation Adjustment Account which was created in 1980 to provide for the payment of inflation adjustment supplements. Some employers have special agreements with their employees by which both make extra contributions to increase the employees' pensions. These contributions plus members' voluntary contributions are credited to the Retirement Annuity Account.

c) Retirement Benefits

Members are eligible for unreduced pensions if retirement is at normal retirement age as defined in the plan, or at an age within 5 years of normal retirement age with at least 10 years contributory service. Unreduced pensions are also available to members whose normal retirement age is 65, at age 55 with at least 35 years contributory service, or if the normal retirement age is 60, at age 50 with 30 years contributory service. Members who do not meet the above criteria are eligible for reduced pensions at an age 10 years under the normal retirement age with at least 10 years contributory service, or if retiring within 5 years under the normal retirement age with less than 10 years contributory service.

The plan provides a pension of 1-3/4% of the highest 5-year average salary for each year of pensionable service credited prior to the date the employer enrolled in the plan, plus 2% of the highest 5-year average salary for each year after the date the employer enrolled. The maximum pensionable service allowable under the plan is 35 years. At age 65, or date of death or disability, if earlier, there is a reduction in the formula as a result of integration with the Canada Pension Plan.

The inflation adjustment supplements are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. The increase is pro-rated if the capitalized value of the increases exceeds the funds available in the Inflation Adjustment Account. As there were sufficient funds available at January 1, 1988, a full CPI increase of 4.5% (1987 - 4.1%) was provided to the basic lifetime portion of the contributory superannuation allowances in force. Sufficient funds were also available to provide a full CPI increase of 4.1% effective January 1, 1989.

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1988

1. DESCRIPTION OF THE MUNICIPAL SUPERANNUATION PLAN (Continued)

d) Termination and Portability Benefits

A terminating member may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Members with at least 10 years of contributory service who leave contributions in the Fund are entitled to deferred pension benefits. Those members not withdrawing contributions may carry certain pension rights to other pension plans that have portability arrangements with the Municipal Superannuation Plan. New members may also, under portability arrangements, transfer contributions and service from other plans to provide increased pension benefits under the Municipal Superannuation Plan.

e) Other Benefits

Disability and survivor benefits are available under the plan.

f) Legislation

Bill 39, the *Pension (Miscellaneous Amendments) Act, 1988*, which received Royal Assent on June 29, 1988 provided for numerous amendments to the *Pension (Municipal) Act*. The provisions of the Act were changed to remove the age restriction for becoming a member of the plan and to require that a member will always remain a member while still employed with the same employer.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the financial position of the Fund as at December 31, 1988 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the superannuation plan. The results of the latest actuarial valuation of the plan are described in Note 6.

b) Investments

(i) Short-term investments are carried at cost of acquisition.

(ii) Units in Pooled Investment Portfolios are carried at the cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the Fund's share of investment income earned by the Portfolios and is realizable by the Fund upon the sale of the units.

(iii) Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term investments are deferred and amortized on a straight line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is charged against income from investments.

MUNICIPAL SUPERANNUATION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1988

3. INVESTMENTS

The book value of investments held at the end of the year was as follows:

	1988	1987
	($ Thousands)	
Short-term investments	$ -	$ 241,602
Units in Province of British Columbia Pooled Investment Portfolios	1,224,038	759,760
Long-term investments	2,005,895	1,857,242
	$ 3,229,933	$ 2,858,604

As at December 31, 1988, the market value of the units was $1,223,850,837 (1987 - $761,028,936) and the market value of the long-term investments was $1,940,404,144 (1987 - $1,800,418,293).

4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1988	1987
	($ Thousands)	
Balance at beginning of year	$ 8,343	$ 10,202
Gains less losses on sale of investments	2,460	1,155
	5,883	9,047
Amortization for the year	210	704
Balance at end of year	$ 5,673	$ 8,343

5. ACCOUNT TRANSFERS

The Basic Account is increased by the capitalized value of inflation adjustment supplements and pensions purchased from the Retirement Annuity Account and the capitalized value of the indexing of the highest average salary for employees electing deferred pensions during the year.

The Inflation Adjustment Account is increased by income that is earned on assets held in the Basic Account in respect of pensions being paid, and which is in excess of income calculated using the interest rate assumed by the Actuary.

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1988

	1988			1987		
	Basic Account	Retirement Annuity Account	Inflation Adjustment Account	Basic Account	Retirement Annuity Account	Inflation Adjustment Account
	($ Thousands)					
Capitalized value of inflation adjustment supplements granted	$ 48,624	$ -	$ (48,624)	$ 39,042	$ -	$ (39,042)
Capitalized value of indexing of highest average salary	1,600	-	(1,600)	1,580	-	(1,580)
Excess interest	(39,556)	-	39,556	(27,680)	-	27,680
Pensions purchased from Retirement Annuity Account	5,248	(5,248)	-	5,610	(5,610)	-
Other	264	(273)	9	108	(112)	4
	$ 16,180	$ (5,521)	$ (10,659)	$ 18,660	$ (5,722)	$ (12,938)

6. ACTUARIAL VALUATION

According to the *Pension (Municipal) Act*, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary at intervals of not more than five years. The most recent valuation was carried out as at December 31, 1985 and indicated an unfunded liability of $855,352,000 in respect of basic pension benefits. This represented an increase of $154,898,000 since December 31, 1982, the date of the previous valuation, and arose mainly from interest charges on the unfunded liability.

The Actuary stated that he did not see the unfunded liability as a threat to the continued payment of pensions to current and prospective pensioners, or to the financial health of the pension plan. He did, however, recommend that the statutory contribution rates be increased to at least those required under the level contribution method. This method expresses employer contributions as a constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for a typical new entrant to the plan and, in addition, will maintain the unfunded liability as a constant percentage of future payrolls. To date the contribution rates have not been changed.

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Commissioner of Teachers' Pensions, and

To the Minister of Government Management Services,
Province of British Columbia:

I have examined the statement of financial position of the Teachers' Pensions Fund as at December 31, 1988 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1988 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the Pension (Teachers) Act. In my opinion, these transactions were, in all significant respects, in compliance with the Act.

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
May 30, 1989

TEACHERS' PENSIONS FUND
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1988

	1988	1987
	($ Thousands)	
ASSETS		
Cash	$ 1,777	$ 668
Contributions receivable	16,127	12,067
Accrued interest	33,223	39,989
Investments (Note 3)	2,453,480	2,174,954
Deferred losses less gains on sale of investments (Note 4)	6,895	8,438
	$ 2,511,502	$ 2,236,116
LIABILITIES		
Accounts payable and accrued liabilities	$ 1,239	$ 949
FUND BALANCE		
Basic Account	2,254,131	2,012,103
Inflation Adjustment Account	256,132	223,064
	2,510,263	2,235,167
	$ 2,511,502	$ 2,236,116

The seven accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A.,
Commissioner of Teachers' Pensions, Trustee

Victor Barvin, C.A.,
Director, Finance, Superannuation Commission

TEACHERS' PENSIONS FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1988

	Basic Account	Inflation Adjustment Account	Totals 1988	Totals 1987
	($ Thousands)			
FUND BALANCE INCREASED BY				
Members' contributions				
Current	$ 63,262	$ 11,357	$ 74,619	$ 69,999
Voluntary	17	-	17	42
Reinstatement	487	-	487	556
Leave of absence	532	63	595	514
	64,298	11,420	75,718	71,111
Employers' contributions				
Province of British Columbia on behalf of school districts				
Current	93,705	11,331	105,036	98,446
Early Retirement Plan (Note 6)	5,332	1,250	6,582	2,939
Other employers				
Current	270	32	302	279
Early Retirement Plan (Note 6)	15	4	19	-
	99,322	12,617	111,939	101,664
Transfers from other funds	1,514	29	1,543	2,679
Income from investments	207,168	17,730	224,898	194,401
TOTAL INCREASE	372,302	41,796	414,098	369,855
FUND BALANCE DECREASED BY				
Superannuation allowance payments				
Contributory	103,159	-	103,159	93,054
Inflation adjustment supplements	28,188	-	28,188	24,089
	131,347	-	131,347	117,143
Refunds	4,994	628	5,622	5,755
Transfers to other funds	328	20	348	476
Administration and actuarial fees	1,108	-	1,108	819
Investment management fees	530	47	577	563
TOTAL DECREASE	138,307	695	139,002	124,756
NET INCREASE BEFORE TRANSFERS	233,995	41,101	275,096	245,099
ACCOUNT TRANSFERS (Note 5)	8,033	(8,033)	-	-
NET INCREASE IN FUND BALANCE	242,028	33,068	275,096	245,099
FUND BALANCE AT BEGINNING OF YEAR	2,012,103	223,064	2,235,167	1,990,068
FUND BALANCE AT END OF YEAR	$ 2,254,131	$ 256,132	$ 2,510,263	$ 2,235,167

TEACHERS' PENSIONS FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1988

1. DESCRIPTION OF THE TEACHERS' PENSION PLAN

The following brief description of the plan is provided for general information only. For more complete information about the plan, reference should be made to the *Pension (Teachers) Act*.

a) General

The plan is a defined benefit pension plan open to all certified teachers and to superintendents or assistant superintendents appointed by a board of school trustees in the British Columbia public school system.

b) Contributions

Members contribute to the Basic Account 5.1% of pensionable salary up to the Canada Pension Plan's Year's Maximum Pensionable Earnings and 6.6% on pensionable salary above that. The employers' contributory rates are 7.8% and 9.3% respectively. Members and employers also each contribute 1% of pensionable salary to the Inflation Adjustment Account which was created in 1980 to provide for the payment of inflation adjustment supplements.

c) Retirement Benefits

Members are eligible for an unreduced pension benefit if retirement is at age 65, at age 55 with a minimum of 35 years contributory service, or at age 60 with a minimum of 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service or if retiring at age 60 with less than 10 years contributory service.

The plan provides a pension of 2% of the highest 5-year average annual salary for each year of pensionable service to a maximum of 35 years. At age 65, or date of death or disability, if earlier, there is a reduction in the formula as a result of integration with the Canada Pension Plan.

The inflation adjustment supplements are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. The increase is pro-rated if the capitalized value of the increases exceeds the funds available in the Inflation Adjustment Account. As there were sufficient funds available at January 1, 1988, a full CPI increase of 4.5% (1987-4.1%) was provided to the basic lifetime portion of the contributory superannuation allowances in force. Sufficient funds were also available to provide a full CPI increase of 4.1% effective January 1, 1989.

d) Termination and Portability Benefits

A terminating member may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Members with at least 10 years of contributory service who leave contributions in the Fund are entitled to deferred pension benefits. Those members not withdrawing contributions may carry certain pension rights to other pension plans that have portability arrangements with the Teachers' Pension Plan. New members may also, under portability arrangements, transfer contributions and service from other plans to provide increased pension benefits under the Teachers' Pension Plan.

e) Other Benefits

Disability and survivor benefits are available under the plan.

TEACHERS' PENSIONS FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1988

1. DESCRIPTION OF THE TEACHERS' PENSION PLAN (Continued)

f) Legislation

Bill 39, the *Pension (Miscellaneous Amendments) Act, 1988*, which received Royal Assent on June 29, 1988 provided for numerous amendments to the *Pension (Teachers) Act*. The provisions of the Act were changed to remove the age restriction for becoming a member of the plan and to require that a member will always remain a member while still employed with the same employer.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the financial position of the Fund as at December 31, 1988 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 7 below.

b) Investments

(i) Short-term investments are carried at cost of acquisition.

(ii) Units in Pooled Investment Portfolios are carried at the cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the Fund's share of investment income earned by the Portfolios and is realizable by the Fund upon the sale of the units.

(iii) Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term investments are deferred and amortized on a straight line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is charged against income from investments.

3. INVESTMENTS

The book value of investments held at the end of the year was as follows:

	1988	1987
	($ Thousands)	
Short-term investments	$ -	$ 191,368
Units in Province of British Columbia Pooled Investment Portfolios	929,205	536,078
Long-term investments	1,524,275	1,447,508
	$ 2,453,480	$ 2,174,954

As at December 31, 1988, the market value of the units was $929,206,621 (1987 - $537,141,675) and the market value of the long-term investments was $1,481,547,844 (1987 - $1,410,702,105).

TEACHERS' PENSIONS FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1988

4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1988	1987
	($ Thousands)	
Balance at beginning of year	$ 8,438	$ 10,447
Gains less losses on sale of investments	883	867
	7,555	9,580
Amortization for the year	660	1,142
Balance at end of year	$ 6,895	$ 8,438

5. ACCOUNT TRANSFERS

The Basic Account is increased by the capitalized value of inflation adjustment supplements granted and the capitalized value of indexing of the highest average salary for members electing deferred pensions during the year.

The Inflation Adjustment Account is increased by income that is earned on assets held in the Basic Account in respect of pensions being paid, and which is in excess of income calculated using the interest rate assumed by the Actuary.

	1988		1987	
	Basic Account	Inflation Adjustment Account	Basic Account	Inflation Adjustment Account
	($ Thousands)			
Capitalized Value of inflation adjustment supplements granted	$ 46,253	$ (46,253)	$ 38,951	$ (38,951)
Capitalized Value of indexing of highest average salary	820	(820)	1,080	(1,080)
Excess Interest	(38,471)	38,471	(29,355)	29,355
Other	(569)	569	(2)	2
	$ 8,033	$ (8,033)	$ 10,674	$ (10,674)

6. EARLY RETIREMENT PLAN

An amendment to the *Pension (Teachers) Act* in 1988 provided a "55 and Out" Early Retirement Plan for eligible teachers who retire during the period from April 1, 1987, to June 30, 1989.

TEACHERS' PENSIONS FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1988

6. EARLY RETIREMENT PLAN (Continued)

The "55 and Out" Early Retirement Plan provides an incentive for teachers between the ages of 55 and 60 to retire early by removing the pension reduction of 5% for each year of early retirement under age 60. The Province, on behalf of school districts, and the British Columbia Teachers Federation have agreed to pay amounts to the Fund to offset the cost of this new plan provision. The amounts paid each year will be the greater of the salary savings resulting from replacing the retiring teacher with a teacher paid at a lower salary or a fixed schedule of actuarially determined payments until such time as the full amount has been paid. For the year ended December 31, 1988, $6,582,442 (1987 - $2,939,000) is due from the Province and $19,000 (1987 - NIL) is due from the Federation for the 254 teachers (1988 - 198 teachers) who elected to participate in this plan during the year. The amounts remaining to be paid for the teachers who have elected to participate in the plan at December 31, 1988 is $8,778,955 (1987 - $4,243,886).

7. ACTUARIAL VALUATION

According to the *Pension (Teachers) Act*, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary at intervals of not more than five years. The most recent valuation was carried out as at December 31, 1987 and indicated an unfunded liability of $1,605,045,000 in respect of basic pension benefits. This represented an increase of $212,929,000 since December 31, 1984, the date of the previous valuation, and arose mainly from interest charges on the unfunded liability.

The Actuary stated that he did not see the increase in the unfunded liability as a threat to the continued payment of pensions to current and prospective pensioners. He does, however, recommend that the statutory contribution rates be increased from their current maximum combined rate of 15.90% of total salaries to a maximum combined rate of 16.81% of total salaries. The contribution rates recommended by the Actuary were determined under the "level contribution" funding method. This method expresses employer contributions as a constant percentage of future payrolls that, together with future member contributions and investment earnings, will finance the benefits for a typical new entrant to the plan and, in addition, will maintain the unfunded liability as a constant percentage of future payrolls. To date the contribution rates have not been changed.

COLLEGE PENSION FUND

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
(604) 387-6803

AUDITOR'S REPORT

To the Superannuation Commissioner, Trustee, and

To the Minister of Government Management Services
Province of British Columbia:

I have examined the statement of financial position of the College Pension Fund as at August 31, 1988 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at August 31, 1988 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the Pension (College) Act. In my opinion, these transactions were, in all significant respects, in compliance with the Act.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
December 13, 1988

COLLEGE PENSION FUND
STATEMENT OF FINANCIAL POSITION
AS AT AUGUST 31, 1988

	1988	1987
	($ Thousands)	
ASSETS		
Cash	$ 268	$ 221
Contributions receivable	1,299	1,100
Accrued interest	3,576	4,549
Investments (Note 3)	212,398	184,106
Deferred losses less gains on sale of investments (Note 4)	303	208
	$ 217,844	$ 190,184
LIABILITIES		
Accounts payable and accrued liabilities	$ 68	$ 103
FUND BALANCE		
Basic Account	196,055	171,482
Inflation Adjustment Account	21,721	18,599
	217,776	190,081
	$ 217,844	$ 190,184

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

JOHN W. COOK, F.C.I.A.,
Superannuation Commissioner, Trustee

VICTOR BARWIN, C.A.,
Director, Finance, Superannuation Commission

COLLEGE PENSION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED AUGUST 31, 1988

	Basic Account	Inflation Adjustment Account	Totals 1988	Totals 1987
	($ Thousands)			
FUND BALANCE INCREASED BY				
Members' contributions				
Current	$ 5,806	$ 1,141	$ 6,947	$ 6,343
Voluntary	1	-	1	3
Arrears	41	-	41	68
	5,848	1,141	6,989	6,414
Employers' contributions				
Current	5,806	1,141	6,947	6,343
Arrears	41	-	41	68
	5,847	1,141	6,988	6,411
Transfers from other funds	52	8	60	-
Income from investments	16,611	1,677	18,288	15,629
TOTAL INCREASE	28,358	3,967	32,325	28,454
FUND BALANCE DECREASED BY				
Superannuation allowance payments				
Contributory	3,017	-	3,017	2,546
Inflation adjustment supplements	531	-	531	434
	3,548	-	3,548	2,980
Refunds	666	111	777	746
Transfers to other funds	60	7	67	32
Medical Plan premiums	44	-	44	33
Administration and actuarial fees	92	-	92	66
Investment management fees	92	10	102	116
TOTAL DECREASE	4,502	128	4,630	3,973
NET INCREASE BEFORE TRANSFERS	23,856	3,839	27,695	24,481
ACCOUNT TRANSFERS (NOTE 5)	717	(717)	-	-
NET INCREASE IN FUND BALANCE	24,573	3,122	27,695	24,481
FUND BALANCE AT BEGINNING OF YEAR	171,482	18,599	190,081	165,600
FUND BALANCE AT END OF YEAR	$ 196,055	$ 21,721	$ 217,776	$ 190,081

COLLEGE PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 1988

1. DESCRIPTION OF THE COLLEGE PENSION PLAN

The following brief description of the plan is provided for general information only. For more complete information about the plan, reference should be made to the *Pension (College) Act*.

a) General

The plan is a contributory defined benefit pension plan open to full-time faculty members of a college or college council in British Columbia, other faculty members whose application has been approved by the employer, and full-time senior administrative employees. Full-time faculty members may apply within one month of date of appointment to be exempted from contributing to the plan. See also Note 1(f).

b) Contributions

Members and employers each contribute to the Basic Account 4-1/2% of pensionable salary up to the Canada Pension Plan's Year's Maximum Pensionable Earnings and 6% on pensionable salary above that. They also each contribute 1% of pensionable salary to the Inflation Adjustment Account which was created in 1980 to provide for the payment of inflation adjustment supplements. See also Note 1(f).

c) Retirement Benefits

Members are eligible for an unreduced pension benefit if they retire at age 55 with a minimum of 35 years contributory service, at age 60 with a minimum of 10 years contributory service or at age 65 with less than 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service, and at age 60 with less than 10 years contributory service.

The plan provides for a pension of 2% of the highest 5-year average annual salary for each year of pensionable service (to a maximum of 35 years). At age 65, or date of death or disability, if earlier, there is a reduction in the formula as a result of integration with the Canada Pension Plan.

Increases in the inflation adjustment supplements are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. The increase is pro-rated if the capitalized value of the increase exceeds the funds available in the Inflation Adjustment Account. As there were sufficient funds available at January 1, 1988, a full CPI increase of 4.5% (1987 - 4.1%) to the basic lifetime portion of the contributory superannuation allowances in force was provided.

d) Termination and Portability Benefits

A terminating member may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Members who leave contributions in the Fund are entitled to deferred pension benefits. Those members not withdrawing contributions may carry certain pension rights to other pension plans that have portability arrangements with the College Pension Plan. New members may also, under portability arrangements, transfer contributions and service from other plans to increase pension benefits under the College Pension Plan.

COLLEGE PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 1988

1. DESCRIPTION OF THE COLLEGE PENSION PLAN (Continued)

e) Other Benefits

Disability and survivor benefits are available under the plan.

f) Legislation

Bill 39, the *Pension (Miscellaneous Amendments) Act, 1988*, which received Royal Assent on June 29, 1988 provided for numerous amendments to the *Pension (College) Act*. Effective September 1, 1988, enrolment of full-time faculty in the pension plan is compulsory. The provisions of the Act were clarified to require that senior administrative staff contribute to the plan and that a contributor will always remain a contributor while still employed with the same employer.

Effective January 1, 1989, the members' and employers' contribution rates to the Inflation Adjustment Account will be decreased from 1% to 0.5% of pensionable salary. This decrease will be offset by a corresponding rates increase of 0.5% to the Basic Account.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at August 31, 1988 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 6 below.

b) Investments

(i) Short-term investments are carried at cost of acquisition.

(ii) Units in Pooled Investment Portfolios are carried at the cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the Fund's share of investment income earned by the Portfolios and is realizable by the Fund upon the sale of the units.

(iii) Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term investments are deferred and amortized on a straight-line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is charged against income from investments.

COLLEGE PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 1988

3. INVESTMENTS

The book value of investments held at the end of the year was as follows:

	1988	1987
	($ Thousands)	
Short-term investments	$ -	$ 42,407
Units in Province of British Columbia Pooled Investment Portfolios	75,473	19,881
Long-term investments	136,925	121,818
	$ 212,398	$ 184,106

At August 31, 1988, the market value of the units in Pooled Investment Portfolios was $75,436,000 (1987 - $19,828,000) and the market value of the long-term investments was $130,141,000 (1987 - $115,449,000).

4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1988	1987
	($ Thousands)	
Balance at beginning of year	$ 208	$ 507
Losses less gains (gains less losses) on sale of investments	136	(278)
	344	229
Amortization for the year	41	21
Balance at end of year	$ 303	$ 208

5. ACCOUNT TRANSFERS

The Basic Account is increased by the capitalized value of inflation adjustment supplements granted and the capitalized value of indexing of the highest average salary for members electing deferred pensions during the year.

The Inflation Adjustment Account is increased by income that is earned on assets held in the Basic Account in respect of pensions being paid, and that is in excess of income calculated using the interest rate assumed by the Actuary.

	1988		1987	
	Basic Account	Inflation Adjustment Account	Basic Account	Inflation Adjustment Account
Capitalized value of inflation adjustment supplements granted	$ 1,223	$ (1,223)	$ 958	$ (958)
Capitalized value of indexing of highest average salary	160	(160)	160	(160)
Excess interest	(651)	651	(680)	680
Other	(15)	15	(18)	18
	$ 717	$ (717)	$ 420	$ (420)

COLLEGE PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 1988

6. ACTUARIAL VALUATION

According to the *Pension (College) Act*, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary upon request by the Superannuation Commissioner. The most recent valuation was carried out as at August 31, 1985. The valuation indicated an unfunded liability in respect of basic pension benefits of $60,891,000 as of August 31, 1985, compared to $45,422,000 as of August 31, 1981, the date of the previous valuation. The increase in the unfunded liability was caused mainly by inadequacies in the statutory contribution rates.

The Actuary stated that he did not see the increase in the unfunded liability as a threat to the continued payment of pensions to current and prospective pensioners nor to the financial health of the pension plan, provided the statutory contribution rates are increased from their current combined maximum rate of 12% of total salaries to a combined maximum rate of at least 15.04% of total salaries. Effective January 1, 1989, the combined rate was increased to 13%.

The contribution level recommended by the Actuary was determined under a "level contribution" funding method. This method expresses employer contributions as a constant percentage of future payrolls that, together with future member contributions and investment earnings, will finance the benefits for a typical new entrant to the plan and, in addition, will maintain the unfunded liability as a constant percentage of future payrolls.

BC RAIL LTD. PENSION FUND

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
(604) 387-6803

AUDITOR'S REPORT

To the Chairman and Members of the Board of Directors of BC Rail Ltd., and

To the Minister of Government Management Services,
Province of British Columbia:

I have examined the statement of financial position of the BC Rail Ltd. Pension Fund as at December 31, 1988 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1988 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
February 28, 1989

BC RAIL LTD. PENSION FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1988

	1988	1987
	($ Thousands)	
ASSETS		
Cash	$ 128	$ 188
Contributions receivable	1,005	904
Accrued interest	2,757	2,760
Investments (Note 3)	199,952	175,474
Deferred losses less gains on sale of investments (Note 4)	226	278
	$ 204,068	$ 179,604
LIABILITIES		
Accounts payable and accrued liabilities	$ 26	$ 54
FUND BALANCE		
Pension Fund Basic Account	203,529	179,067
Members' Voluntary Contributions Account	513	483
	204,042	179,550
	$ 204,068	$ 179,604

The five accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

JOHN W. COOK, F.C.I.A.,
Superannuation Commissioner, Trustee

VICTOR BARWIN, C.A.,
Director, Finance, Superannuation Commission

BC RAIL LTD. PENSION FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1988

	1988	1987
	($ Thousands)	
FUND BALANCE INCREASED BY		
Members' contributions		
Current	$ 5,116	$ 4,777
Arrears and purchase of service	42	29
Voluntary	18	19
	5,176	4,825
Employer's contributions		
Current	5,525	4,777
Arrears and purchase of service	35	37
	5,560	4,814
Income from investments	18,729	16,114
TOTAL INCREASE	29,465	25,753
FUND BALANCE DECREASED BY		
Pension payments	3,594	3,042
Refunds	1,282	858
Investment management fees	97	99
TOTAL DECREASE	4,973	3,999
NET INCREASE IN FUND BALANCE	24,492	21,754
FUND BALANCE AT BEGINNING OF YEAR	179,550	157,796
FUND BALANCE AT END OF YEAR	$ 204,042	$ 179,550

BC RAIL LTD. PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1988

1. DESCRIPTION OF THE BC RAIL LTD. PENSION PLAN

The following brief description of the plan is provided for general information only. For more complete information, reference should be made to the plan.

a) General

The plan is a contributory defined benefit pension plan. All eligible employees are required to enrol.

b) Contributions

Members contribute to the Fund 4.5% of salary up to the Year's Maximum Pensionable Earnings and 6% of salary above that amount. No contributions are required above the maximum amount a member may deduct in a calendar year for Income Tax purposes, after completion of 35 years of pensionable service, after the normal retirement date or while the member is on approved long term disability. The employer makes contributions on the recommendation of an independent Actuary; however, the employer contribution cannot be less than the required members' contributions.

c) Retirement Benefits

Members who have either reached age 65, or reached age 60 with at least 25 years of pensionable service, are eligible for unreduced pension benefits. Members are also eligible for unreduced pension benefits if they are between ages 55 and 59 inclusive and have completed 30 years of pensionable service. All other retiring members have a reduction formula applied to their pensions.

A member retiring on an unreduced pension receives an annual pension to age 65 of 2% per year of pensionable service up to a maximum of 70% of the member's best 5 year average earnings, out of any period of continuous service not exceeding 10 years. At age 65, the pension is reduced as a result of integration with the Canada Pension Plan.

d) Termination Benefits

Terminating members who have completed 5 or more years of pensionable service may choose to leave contributions on deposit and receive a deferred pension or to obtain a refund of their contributions with interest. Those who have completed less than 5 years of pensionable service receive a refund with interest.

e) Administrative, Actuarial and Medical Plan Expenses

Administrative and actuarial expenses of the Fund are paid by the employer. For the year ended December 31, 1988 this amounted to $109,175 (1987 - $102,593). BC Rail Ltd. has also undertaken to pay the medical plan premiums for pensioners. For the year ended December 31, 1988 this amounted to $125,395 (1987- nil).

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at December 31, 1988 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 5 below.

BC RAIL LTD. PENSION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1988

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Investments

(i) Units in Pooled Investment Portfolios are carried at the cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the Fund's share of investment income earned by the Portfolios and is realizable by the Fund upon the sale of the units.

(ii) Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term investments are deferred and amortized on a straight-line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is included in income from investments.

3. INVESTMENTS

The book value of investments held at the end of the year was as follows:

	1988	1987
	($ Thousands)	
Units in Province of British Columbia Pooled Investment Portfolios	$ 76,088	$ 56,916
Long-term investments	123,864	118,558
	$ 199,952	$ 175,474

At December 31, 1988, the market value of the units was $75,982,373 (1987 - $56,876,500) and the market value of the long-term investments was $121,166,284 (1987 - $117,106,000).

4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1988	1987
	($ Thousands)	
Balance at beginning of year	$ 278	$ 336
Net gains on sale of investments	250	80
	28	256
Amortization for the year	198	22
Balance at end of year	$ 226	$ 278

5. ACTUARIAL VALUATION

According to the articles of the BC Rail Ltd. Pension Plan, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary at least once every three years. The most recent valuation using the unit credit actuarial cost method, was carried out as at January 1, 1989. The valuation disclosed that the Fund had a funding excess of $33,749,000 (May 31, 1986 - $10,399,000).

BC RAIL LTD. PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1988

5. ACTUARIAL VALUATION (Continued)

The increase in the funding excess was mainly attributed to experience gains on actuarial assumptions. In order to reduce this surplus, a contribution holiday has been instituted for the period January 1, 1989 through March 31, 1990.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
(604) 387-6803

AUDITOR'S REPORT

To the Superannuation Commissioner, Trustee,

To the Minister of Government Management Services,
Province of British Columbia:

I have examined the statement of financial position of the British Columbia Hydro and Power Authority Pension Fund as at December 31, 1988 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1988 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with the British Columbia Hydro and Power Authority Pension Plan, including amendments resulting from the integration of former plans described in note 7 to the financial statements. In my opinion, these transactions were, in all significant respects, in compliance with the Plan.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
April 7, 1989

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1988

	1988	1987
	($ Thousands)	
ASSETS		
Cash	$ 485	$ 354
Contributions receivable	2,235	1,051
Accrued interest	10,761	9,703
Investments (Note 3)	794,082	625,487
	$ 807,563	$ 636,595
LIABILITIES		
Accounts payable and accrued liabilities	$ 744	$ 154
Deferred gains less losses on sale of investments (Note 4)	649	1,533
	1,393	1,687
FUND BALANCE		
Pension Account	322,341	207,281
Employer Compulsory Contributions Account	176,479	180,677
Employee Compulsory Contributions Account	180,020	180,677
Additional Voluntary Contributions Account	605	1,267
Reserve Account	6,794	(5,405)
Index Pension Account	75,129	50,491
Index Reserve Account	44,779	19,898
Unclaimed Monies Account	23	22
	806,170	634,908
	$ 807,563	$ 636,595 (Note 11)

The eleven accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A.,
Superannuation Commissioner, Trustee

Victor B

Victor Barwin, C.A.,
Director, Finance, Superannuation Commission

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1988

($ Thousands)

	Pension Account	Employer Contri- butions Account	Employee Contri- butions Account	Voluntary Contri- butions Account	Reserve Account	Index Pension Account	Index Reserve Account	Unclaimed Monies Account	Totals	
									1988	1987
FUND BALANCE INCREASED BY										
Contributions	$ -	$ 8,709	$ 8,716	$ 74	$ 7	$ -	$ 3,773	$ -	$ 21,279	$ 22,374
Reinstatements	-	394	394	-	(394)	-	-	-	394	70
Clause 12 contributions	-	42	-	-	-	-	1	-	43	6
Special deficiency receipts (Note 5)	-	-	-	-	3,061	-	1,194	-	4,255	4,255
BC Transit indexing receipts (Note 6)	-	-	-	-	(494)	1,097	-	-	603	563
Integration of former plans (Note 7)	26,582	-	6,135	198	24,563	18,681	16,667	1	92,827	-
Early Retirement Incentive (Note 8)	-	-	-	-	11,364	-	6,147	-	17,511	-
Privatizations (Note 9)	-	-	-	-	15,000	-	-	-	15,000	-
Transfers from other funds	-	27	27	2	26	-	-	-	82	32
Income from investments	19,623	16,307	16,365	69	9,850	4,878	3,471	-	70,563	58,538
TOTAL INCREASE	46,205	25,479	31,637	343	62,983	24,656	31,253	1	222,557	85,838
FUND BALANCE DECREASED BY										
Basic pension payments	35,492	-	-	-	-	-	-	-	35,492	24,934
Index pension payments	-	-	-	-	-	10,373	-	-	10,373	7,361
Refunds	-	2,460	2,461	932	(2,460)	-	443	-	3,836	2,941
Transfers to other funds	-	459	459	2	-	-	121	-	1,041	231
Administration and investment fees	-	-	-	-	553	-	-	-	553	320
TOTAL DECREASE	35,492	2,919	2,920	934	(1,907)	10,373	564	-	51,295	35,787
NET INCREASE (DECREASE) BEFORE TRANSFERS	10,713	22,560	28,717	(591)	64,890	14,283	30,689	1	171,262	50,051
TRANSFERS (Note 10)										
Capitalized value of new pensions	104,347	(26,758)	(29,416)	(28)	(48,145)	-	-	-	-	-
Excess interest	-	-	-	-	(7,417)	-	7,417	-	-	-
Capitalized value of index increases	-	-	-	-	2,871	10,355	(13,226)	-	-	-
Other	-	-	42	(43)	-	-	1	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	115,060	(4,198)	(657)	(662)	12,199	24,638	24,881	1	171,262	50,051
FUND BALANCE AT BEGINNING OF YEAR	207,281	180,677	180,677	1,267	(5,405)	50,491	19,898	22	634,908	584,857
FUND BALANCE AT END OF YEAR	$ 322,341	$ 176,479	$ 180,020	$ 605	$ 6,794	$ 75,129	$ 44,779	$ 23	$ 806,170	$ 634,908 (Note 11)

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1988

1. DESCRIPTION OF THE BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION PLAN

The following description of the British Columbia Hydro and Power Authority Pension Plan (the Plan) is provided for general information only. For more complete information, reference should be made to the Plan.

a) General

The Plan is a contributory defined benefit pension plan open to all regular employees of the British Columbia Hydro and Power Authority (B.C. Hydro).

b) Contributions

Members and B.C. Hydro each contribute 5.15% of members' salaries to the Compulsory Contributions Accounts. They also each contribute 1.10% of members' salary to the Index Reserve Account. See also reference to special deficiency receipts in Note 5.

c) Retirement Benefits

Members who have attained age 50 and who have at least 10 years service, and the sum of their age and service is not less than 65, are eligible for a pension benefit which is reduced by 5% per year for each year that the member's age at retirement is below age 60. Members who have attained age 60, or 55 with a minimum of 35 years of service, are eligible for an unreduced pension benefit.

The Plan provides a pension of 2% of the best five year average Plan earnings for each year of contributory service up to a maximum of 35 years.

Increases in the index pension payments are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. These increases will be limited to a lesser amount if the funds available are insufficient to provide the full amount of the increase in the CPI. As there were sufficient funds available at January 1, 1988, a full CPI increase of 4.501% (1987 - 4.141%) to the basic lifetime portion of the pension payments in force was provided. Sufficient funds were also available to provide a full CPI increase of 4.092% effective January 1, 1989.

d) Termination Benefits

A terminating member may choose between leaving contributions on deposit or obtaining a refund. The refund includes prescribed interest on the member's contributions. Members who have completed at least 10 years service and who leave service after September 30, 1987 are entitled to a deferred indexed pension provided that members leave their contributions in the Plan. That pension may be payable as early as age 55 subject to the Plan's early retirement provisions. Indexing over the period that the pension is deferred will be added to the amount of pension benefit.

e) Other Benefits

Disability and survivor benefits are available under the Plan.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1988

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at December 31, 1988 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the Plan are described in Note 5 below.

b) Investments

(i) Short-term investments are carried at cost of acquisition.
(ii) Units in Pooled Investment Portfolios are carried at the cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the Fund's share of investment income earned by the Portfolios and is realizable by the Fund upon the sale of the units.
(iii) Long-term bonds and notes are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the bonds and notes.
(iv) Equities are carried at cost.

c) Deferred Gains Less Losses on Sale of Investments

Gains and losses on disposal of long-term bonds and notes are deferred and amortized on a straight-line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is charged against income from investments.

3. INVESTMENTS

The book value of investments held at the end of the year was as follows:

	1988	1987
	($ Thousands)	
Short-term investments	$ 7,506	$ 6,010
Units in Province of British Columbia Pooled Investment Portfolios	269,432	196,620
Long-term bonds and notes	477,098	422,857
Equities	40,046	-
	$ 794,082	$ 625,487

At December 31, 1988, the market value of the units was $268,808,000 (1987 - $196,230,000), the market value of long-term bonds and notes was $463,088,000 (1987 - $411,752,000) and the market value of equities was $39,432,869 (1987 - nil).

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1988

4. DEFERRED GAINS LESS LOSSES ON SALE OF INVESTMENTS

	1988	1987
	($ Thousands)	
Balance at beginning of year	$ 1,533	$ 1,501
Net gains (losses) on sale of investments	(379)	560
	1,154	2,061
Amortization for the year	505	528
Balance at end of year	$ 649	$ 1,533

5. ACTUARIAL VALUATION

According to the Plan an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary at least every three years. The last full valuation was completed for the year ended December 31, 1986. Actuarial report updates are obtained annually.

An actuarial report update dated April 1988 was obtained for the year ended December 31, 1987 which preceded the recent integration of former plans, the Early Retirement Incentive and the privatization of the gas and rail businesses of B.C. Hydro. The update indicates a funding excess at December 31, 1987 of $11,900,000 (1986 - $8,400,000 funding deficiency). B.C. Hydro made special payments to the Fund in 1988 totalling $4,255,248 (1987 - $4,255,248) to fund past deficits and Plan improvements which arose prior to 1982.

The funding improvement is primarily attributed to experience gains and account transfers recommended by the Actuary offset by losses due to Plan improvements with respect to early retirement.

A full actuarial valuation of the Fund as at December 31, 1988 is currently in progress and is expected to be completed by mid 1989. This valuation will include the effects on the Fund of the recent events noted above.

6. B.C. TRANSIT INDEXING RECEIPTS

Urban passenger transportation services were transferred from B.C. Hydro to B.C. Transit (formerly Metro Transit Operating Company) as of April 1, 1980. As part of the settlement, B.C. Transit transfers cash to the Fund to cover the cost of index pension payments made to former urban passenger transportation services contributors granted pensions after separation and paid by the Fund.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1988

7. INTEGRATION OF FORMER PLANS

An Order-in-Council dated March 18, 1988 gave B.C. Hydro the approval to make the regulations to integrate eight former plans of B.C. Electric, B.C. Power Commission and successor companies into the Plan effective March 31, 1988. The Plan will assume all assets and liabilities of the former plans and pay out benefits to members of these plans. The net assets of the former plans have been recorded in these financial statements using the book value at the integration date which was $92,827,000. The pension obligations of the former plans at that time totalled $73,007,000.

These financial statements include the results of operations of the former plans from April 1, 1988.

8. EARLY RETIREMENT INCENTIVE

B.C. Hydro in 1988 offered an Early Retirement Incentive Program to all employees who had attained age 55 at March 31, 1988 and who, if under 60, had completed at least 10 years of service. Incentives which impacted the funding of the Plan included waivers of pension reductions normally associated with early retirement and future indexing of these pension waivers.

The program was accepted by 605 members, or 68% of eligible employees. B.C. Hydro has committed to pay for the full $17,511,000 cost of these incentives as determined by an independent Actuary.

9. PRIVATIZATIONS

As a result of the sale of the gas and rail businesses of B.C. Hydro in 1988, certain pension options were made available to employees who were transferred from B.C. Hydro. In addition to these pension options, the privatized employees were allowed to remain in the Plan as contributors for a period of approximately one year subsequent to the effective dates of transfers.

A preliminary actuarial estimate of the full cost of these pension options is $48,500,000. All of these costs will be paid from the proceeds received from the sale of these businesses. As at December 31, 1988, $15,000,000 had been paid into the Fund. The Minister of Finance and Corporate Relations is currently holding in trust a further $35,000,000 for possible payment into the Fund pending the final determination of costs.

10. TRANSFERS

a) Capitalized Value of New Pensions

When a member goes on pension, the member's and B.C. Hydro's contributions plus interest are transferred from the Compulsory Contributions Accounts to the Pension Account. If the amounts to be transferred are less than the capitalized value of the pension, the deficiency is transferred from the Reserve Account to the Pension Account. The capitalized value of new pensions granted was $104,347,475 (1987 - $21,260,006).

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1988

10. TRANSFERS (Continued)

b) Excess Interest

The Index Reserve Account is increased by income that is earned on investments held in the Fund in respect of the amount committed to the payment of basic and index pensions out of the Fund and which is in excess of the income calculated using the interest rate assumed by the Actuary. The excess interest transferred from the Reserve Account to the Index Reserve Account was $7,417,054 (1987 - $7,026,270).

c) Capitalized Value of Index Increases

The capitalized value of the annual increase in the index pension payments of $13,225,721 (1987 - $10,354,930) was transferred to the Index Pension Account and Reserve Account from the Index Reserve Account.

11. COMPARATIVE FIGURES

The comparative figures show only the results of operations for the Plan before the integration of former plans described in Note 7. Certain 1987 figures have been restated in order to conform with the financial statement presentation adopted in 1988.

PROVINCE OF BRITISH COLUMBIA POOLED INVESTMENT PORTFOLIO, FUND ST1

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the statement of assets and the statement of investments of the Province of British Columbia Pooled Investment Portfolio, Fund ST1, as at March 31, 1989 and the statement of changes in assets for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund ST1 as at March 31, 1989, its investment portfolio as at March 31, 1989 and the changes in its assets for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with Section 36 of the Financial Administration Act. In my opinion, these transactions were, in all significant respects, in compliance with the authority specified.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
May 31, 1989

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST1
STATEMENT OF ASSETS
AS AT MARCH 31, 1989

	In Thousands	
	1989	1988
Investments at market value (amortized cost $1,035,845; 1988 - $295,724)	$1,035,755	$295,726
Total assets	$1,035,755	$295,726
Represented by:		
Unitholders' equity (note 3) 823.812 units outstanding (1988 - 259.581 units)	$1,035,755	$295,726
Asset value per unit	$ 1,257	$ 1,139

The four accompanying notes are an integral part of these financial statements.

Approved on behalf of the Minister of Finance and Corporate Relations:

PGHalkett
Philip G. Halkett
Deputy Minister
Ministry of Finance and
Corporate Relations

Michael Costello
Michael Costello
Assistant Deputy Minister
Provincial Treasury
Ministry of Finance and
Corporate Relations

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST1
STATEMENT OF CHANGES IN ASSETS
FOR THE YEAR ENDED MARCH 31, 1989

	In Thousands	
	1989	1988
Assets at the beginning of the year	$ 295,726	$ 278,666
Proceeds from units issued	8,196,374	4,445,500
Cost of units redeemed	(7,517,271)	(4,448,867)
	974,829	275,299
Interest income	61,015	20,434
Realized gain (loss) on sale of investments	2	(10)
(Decrease) increase in unrealized appreciation in the market value of investments	(91)	3
Assets at the end of the year	$1,035,755	$ 295,726

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST1
STATEMENT OF INVESTMENTS
AS AT MARCH 31, 1989

	In Thousands		
	1989		1988
	Amortized Cost	Market Value	Market Value
Obligations of, or guaranteed by, Canada	$ 21,130	$ 21,130	$ 28,878
Obligations of the Province of British Columbia	-	-	24,839
Obligations of, or guaranteed by, other provinces	-	-	50,548
Obligations of, or guaranteed by, savings institutions	964,859	964,772	191,461
Commercial paper issued by a corporation incorporated under the laws of Canada or a province	49,856	49,853	-
	$1,035,845	$1,035,755	$295,726

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST1
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1989

1. The Portfolio

The Financial Administration Act, Section 36, subsection 9(a) authorizes the Minister of Finance and Corporate Relations to establish and operate pooled investment portfolios "...in which money from special funds, trust funds, other funds, other public money and money of government bodies may be combined in common for the purpose of investment." This Portfolio was established by the Minister on April 21, 1986.

The Portfolio consists of investments, authorized by Section 36, subsection 10 of the Financial Administration Act, which are generally held for terms of one month or less.

Participation in the Portfolio is expressed in units, each unit giving its holder a proportionate share in the net equity. Unitholders may purchase and sell units daily at market value. The value of a unit is determined by dividing the market value of the net assets of the Portfolio by the total number of units outstanding.

2. Significant accounting policies

a) Investments

Investments are carried at market value, as derived from external market quotations.

b) Investment transactions

Investment transactions are accounted for on the trade date basis. Realized gains and losses are calculated based on amortized cost. The amortized cost of investments is the average cost of acquisition adjusted by amortization of discounts and premiums. Discounts and premiums are amortized on a constant yield basis over the terms of the investments.

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST1
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1989

3. Unitholders' equity

There is no limitation on the number of Portfolio units available for issue. The following is a summary of the changes in units outstanding during the year.

	1989	1988
Outstanding at the beginning of the year	259.581	266.094
Issued	6,854.768	4,071.490
Redeemed	(6,290.537)	(4,078.003)
Outstanding at the end of the year	823.812	259.581

4. Related party transactions

Investment transactions include purchases, at market value, of securities issued by the Province of British Columbia and its Crown corporations, some of which are unitholders in the Portfolio.

PROVINCE OF BRITISH COLUMBIA POOLED INVESTMENT PORTFOLIO, FUND ST2

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the statement of assets and the statement of investments of the Province of British Columbia Pooled Investment Portfolio, Fund ST2, as at March 31, 1989 and the statement of changes in assets for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund ST2 as at March 31, 1989, its investment portfolio as at March 31, 1989 and the changes in its assets for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of my examination of the financial statements to determine whether they were in accordance with Section 36 of the Financial Administration Act. In my opinion, these transactions were, in all significant respects, in compliance with the authority specified.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
May 31, 1989

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST2
STATEMENT OF ASSETS
AS AT MARCH 31, 1989

	In Thousands	
	1989	1988
Investments at market value (amortized cost $5,232,413; 1988 - $3,696,169)	$5,225,573	$3,697,957
Accrued interest	83	10
Total assets	$5,225,656	$3,697,967
Represented by:		
Unitholders' equity (note 3) 4,182.275 units outstanding (1988 - 3,253.529 units)	$5,225,656	$3,697,967
Asset value per unit	$ 1,249	$ 1,137

The four accompanying notes are an integral part of these financial statements.

Approved on behalf of the Minister of Finance and Corporate Relations:

PGHalkett

Philip G. Halkett
Deputy Minister
Ministry of Finance and
Corporate Relations

Michael Costello

Michael Costello
Assistant Deputy Minister
Provincial Treasury
Ministry of Finance and
Corporate Relations

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST2
STATEMENT OF CHANGES IN ASSETS
FOR THE YEAR ENDED MARCH 31, 1989

	In Thousands	
	1989	1988
Assets at the beginning of the year	$3,697,967	$ 527,336
Proceeds from units issued	2,255,790	3,619,929
Cost of units redeemed	(1,176,308)	(631,757)
	4,777,449	3,515,508
Interest income	456,953	181,982
Realized (loss) gain on sale of investments	(118)	430
(Decrease) increase in unrealized appreciation in the market value of investments	(8,628)	47
Assets at the end of the year	$5,225,656	$3,697,967

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST2
STATEMENT OF INVESTMENTS
AS AT MARCH 31, 1989

	In Thousands		
	1989		1988
	Amortized Cost	Market Value	Market Value
Obligations of, or guaranteed by, Canada	$3,982,183	$3,977,191	$2,037,311
Obligations of the Province of British Columbia	738,929	737,410	201,806
Obligations of, or guaranteed by, other provinces	132,117	132,052	399,988
Obligations of, or guaranteed by, savings institutions	374,222	373,958	1,058,852
Commercial paper issued by a corporation incorporated under the laws of Canada or a province	4,962	4,962	-
	$5,232,413	$5,225,573	$3,697,957

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST2
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1989

1. The Portfolio

The Financial Administration Act, Section 36, subsection 9(a) authorizes the Minister of Finance and Corporate Relations to establish and operate pooled investment portfolios "...in which money from special funds, trust funds, other funds, other public money and money of government bodies may be combined in common for the purpose of investment." This Portfolio was established by the Minister on September 19, 1986.

The Portfolio consists of investments, authorized by Section 36, subsection 10, of the Financial Administration Act, which are generally held for terms of one year or less.

Participation in the Portfolio is expressed in units, each unit giving its holder a proportionate share in the net equity. Unitholders may purchase and sell units daily at market value. The value of a unit is determined by dividing the market value of the net assets of the Portfolio by the total number of units outstanding.

2. Significant accounting policies

a) Investments

Investments are carried at market value, as derived from external market quotations.

b) Investment transactions

Investment transactions are accounted for on the trade date basis. Realized gains and losses are calculated based on amortized cost. The amortized cost of investments is the average cost of acquisition adjusted by amortization of discounts and premiums. Discounts and premiums are amortized on a constant yield basis over the terms of the investments.

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST2
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1989

3. Unitholders' equity

There is no limitation on the number of Portfolio units available for issue. The following is a summary of the changes in units outstanding during the year.

	1989	1988
Outstanding at the beginning of the year	3,253.529	501.758
Issued	1,901.974	3,328.657
Redeemed	(973.228)	(576.886)
Outstanding at the end of the year	4,182.275	3,253.529

4. Related party transactions

Investment transactions include purchases, at market value, of securities issued by the Province of British Columbia and its Crown corporations, some of which are unitholders in the Portfolio.